

The President

EXECUTIVE ORDER

By virtue of and pursuant to the authority vested in me by section 1752 of the Revised Statutes of the United States (22 U. S. C. § 132), it is ordered that the Foreign Service Regulations of the United States be, and they are hereby, amended by prescribing the following as Chapter V thereof:

CHAPTER V. FOREIGN SERVICE ACCOUNTS

Accounting Procedure

V-1. *Accounts and records.*—Diplomatic, consular, and all other disbursing officers in the Foreign Service of the United States shall keep separate general accounts of all moneys of the United States or other moneys coming into their possession, in their official capacities, from any source and for any purpose whatever, and shall render accounts of the same in such manner, on such forms, and at such times as may be prescribed by the Secretary of State. These officers shall keep a general cash book and such other account books as may be required, according to the needs of their offices, to show all details of receipts and expenditures, to insure accuracy, and to enable the principal officers to exercise complete control over the funds of their offices.

V-2. Accounts rendered monthly.—(a) All accounts, except an account for a period of less than a full month when an officer has surrendered charge temporarily or is submitting a final account at an office, must be rendered at the end of each calendar month and these accounts are to be designated according to the following form:

"Month ending _____" or
(Last day of month)
"Partial month _____" to
(Date)
_____, inclusive."
(Date)

(31 U. S. C. §§ 496, 497.)

(b) Except as otherwise provided by law, all monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within 10 days after the end of the month to which they relate. (31 U. S. C. § 78.) (Accounts must be sent to the Department of State in Washington as soon as possible within the prescribed period.)

(c) Should there be any delay in the transmission of an account the officer shall forward an explanation stating the reason therefor for the information and action of the Department of State and the Secretary of the Treasury. A continuance of such delinquencies will not be countenanced and officers are enjoined consistently to observe the provisions of the law in the matter of rendering accounts.

V-3. Report of no transactions.—At the close of any accounting period (month or fractional part thereof) officers of whatever title who have qualified to collect or disburse, or both, moneys on account of the United States and during such period have had no advances of funds, made no collections or disbursements, and have no balance to be accounted for, shall fill out a report of no transactions, Standard Form 1063, execute the certificate thereon, and transmit it to the Department of State within the time prescribed for transmitting their accounts. The administrative officer's certificate must be left blank as it is required that it be executed by an officer of the Department designated to perform that duty.

V-4. Accounts at embassies, legations, and combined offices.—At embassies and legations, including combined offices, except where special disbursing officers are assigned, the highest ranking Foreign Service officer on the staff of the mission shall be the accounting officer. The chief of mission may, if he considers it necessary to the efficient operation of the mission, propose to the Department of State the designation for this duty of a Foreign Service officer on the staff of the mission other than the highest ranking officer, but such nomination must be accompanied by a statement of the rea-

CONTENTS

THE PRESIDENT

Executive Order:	Page
Foreign service regulations of the United States, amended.	2185
<p align="center">RULES, REGULATIONS, ORDERS</p>	
TITLE 7—AGRICULTURE:	
Agricultural Adjustment Administration:	
Southern Region bulletin 101, amendment 19-----	2193
Cotton pool participation trust certificates, form C-5-I-----	2194
TITLE 12—BANKING AND CREDIT:	
Federal Reserve System:	
Clayton Act, interlocking bank directorates under.	2194
TITLE 47—TELECOMMUNICATION:	
Federal Communications Commission:	
Rules governing:	
Information, contracts, reports, etc-----	2202
Radio services, emergency.	2202
Records, destruction of.	2194

NOTICES

Securities and Exchange Commission:
Public Service Company of
Oklahoma, order consent-
ing to withdrawal of dec-
laration----- 2202

sons for it and shall not be effective unless approved by the Department of State. The accounting officer shall render accounts and returns covering all receipts and expenditures of the mission or combined office as required by pertinent regulations and instructions, including accounts and returns covering the salaries and allowances of all officers and employees. In the performance of their fiscal duties, the accounting officers of missions are directly responsible under their bonds to the Government and to the departments for which they make disbursements.



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V-5. Officers temporarily in charge.—

(a) Where a principal officer is absent temporarily for one or more brief intervals during an accounting period and the officer temporarily in charge during such absence draws no drafts and makes no disbursements, the principal officer may submit the account for the full accounting period and it will be a sufficient accounting by the relief officer if he (1) complies with the provisions relating to fee stamps, (2) executes the certificate for a vice consul or other officer in charge, on the reverse of the principal officer's account current, and (3) submits with such certificate a schedule of collections on the form prescribed and a sworn record of fees collected by him supported by the receipt of the principal officer for the amount of such collections turned over to him.

(b) If an officer temporarily in charge makes any disbursements or draws any draft he shall make a complete accounting for all funds coming into his possession and for all disbursements made during the period.

(c) Except where provision is expressly made therefor, no officer should take over vouchers paid by another officer, charge himself with drafts drawn by another officer, or include such items in his accounts.

V-6. *Final accounts.*—Officers of the Foreign Service will not draw any drafts against final accounts, but will submit such accounts to the Department of State for administrative examination and submission to the General Accounting Office for settlement as claims. (See sec. V-56.)

V-7. *Consular court accounts.*—All fees and fines imposed and collected by consular courts shall, as far as is necessary, be used to defray the expenses of such courts, and detailed accounts of

receipts and expenditures shall be rendered to the Secretary of State on June 30 of each year by the officer in charge of the post. (22 U. S. C. § 159.)

V-8. *Special accounts.*—Officers instructed to draw a separate draft and render a separate account therefor, for any purpose whatever, shall prepare and forward the special account to the Department as instructed. Under no circumstances shall the amount of the draft or expenditures therefrom be included in the regular accounts of the office.

V-9. *Exchange of funds restricted.*—No exchange of funds shall be made by any disbursing officer or agent of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than an exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means for his disbursements are furnished to him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished; or when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to law, and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. (18 U. S. C. § 175; 31 U. S. C. § 543.) (See section V-57 prescribing special accounting in connection with the acceptance and transmission of gold coins and gold certificates.)

V-10. *Appropriations not interchangeable.*—Except as otherwise provided by law, sums appropriated for the various branches of expenditure in the Foreign Service shall be applied solely to the objects for which they are respectively made, and for no others. (31 U. S. C. § 628.)

V-11. *Deposit of public money.*—(a) No Foreign Service officer or employee shall deposit public funds in a bank in a foreign country except where such banks have been designated as United States Government depositories by the Secretary of the Treasury under the provisions of the act of June 19, 1922. (31 U. S. C. § 473.)

(b) Officers of the Foreign Service of the United States may when necessary, in their discretion and at their own risk, make temporary deposits of funds on hand and maintain accounts with banking institutions which they may select for the purpose, except where Government depositories have been designated. Nothing in this authorization may be construed to relieve them of complete responsibility to account for official funds coming into their possession.

(c) When official funds are deposited temporarily in a bank, the deposit should be made in the name of and to the credit of the office rather than the officer wherever the banking facilities at a given post permit such practice. Official and

personal bank accounts must be kept separate and distinct in all cases.

(d) All officers of the Foreign Service, before depositing funds in a bank of the United States, should ascertain whether such bank has been designated as a depository of public moneys received by such officers.

V-12. *Inspection by General Accounting Office.*—When an inspection of accounts is being made by a properly identified representative of the General Accounting Office, officers should give all possible assistance to facilitate his work.

Collections

V-13. *Collections.*—Collections shall be scheduled in the manner and on the form prescribed by the Secretary of State to show all miscellaneous receipts and appropriation moneys actually collected on behalf of the Government during the period of the account including:

(a) All fees collected by diplomatic and consular officers and amounts received for services performed for foreign governments.

(b) Interest accruing on public moneys. Such interest belongs to the Government and must be accounted for as an official receipt. (133 U. S. 273, 286.)

(c) Proceeds of sales of discarded or surplus materials or supplies, or other public property, including waste or salvage material, after the expenses connected directly with the sale have been deducted. (31 U. S. C. §§ 487, 489.)

(d) *Rents.*—(1) Amounts received as rent for Government-owned buildings from private individuals or another Government department or agency are miscellaneous receipts and should be credited as such.

(2) Amounts received as rent for Government-leased buildings from private individuals or another Government department or agency should be credited to the appropriation from which the rent was paid.

(e) *Stor telegrams.*—The amount should be credited to the contingent expense appropriation which was charged when the cost of the message was paid.

(f) Refunds of suspended items, or other collections on overpayment of vouchers not yet suspended. These amounts should be credited to the appropriations from which originally paid.

(g) Other collections received and not specifically named.

V-14. *Regulation of fees by President.*—All officers and persons connected with the several embassies, legations, and consulates shall collect for official services such and only such fees as may be prescribed by the President. (22 U. S. C. § 127.)

V-15. *Tariff of United States Foreign Service Fees.*—(a) The following Tariff of United States Foreign Service Fees, prescribed by the President under authority of section 1745, Revised Statutes, as amended (22 U. S. C. § 127), shall be

charged by diplomatic and consular officers and all persons connected with embassies, legations, or consulates for official services. All charges for such services must be in strict accordance with this tariff, and be collected in the coin of the United States or at its representative value in exchange. (22 U. S. C. § 128.) For each and every fee where the representative value in exchange is collected instead of the coin of the United States, there shall be collected a sufficient amount of foreign currency to enable the officer to purchase as of the date of collection a sight draft in the amount of the fee as prescribed by this tariff payable at par to the Treasurer of the United States. No fee or compensation will be collected for any service not covered by this tariff.

(b) No fees prescribed in this tariff shall be charged or collected by officers for official services to American vessels or seamen. (22 U. S. C. § 89.) Undocumented vessels owned by American citizens and vessels documented under the laws of the Philippine Islands are not exempt from the payment of the fees prescribed herein. Consular agents will make the fees prescribed in this tariff for services to vessels and seamen a basis of collection from the Treasury for those services.

(c) All fees must be paid in advance and before the fee stamps are canceled, except in case of attendance out of office or of commissions where the amount cannot be determined until the service is performed. In the latter cases the amount of the fees shall be carefully estimated, and in these cases only, the estimated cost of the service shall be deposited with the officer before the service is performed, subject to refundment of any balance remaining.

(d) A copy of this tariff shall be posted in a conspicuous place in diplomatic and consular offices. (22 U. S. C. § 101.)

Tariff of United States Foreign Service Fees

Item No.	Nature of service	Fee
MISCELLANEOUS SERVICES		
1	Certification of invoice in such number of copies as will meet the requirements of the regulations and instructions and provide the shipper with one copy (in addition to original) for his own use, including any additional declaration or certificate not otherwise provided for which is required by law or regulations for use in connection with the entry of the wares or the forwarding of the same in bond (see item no. 37).	\$2.50
2	Invoice of returned American goods.	1.00
3	Certificates and declarations as above described, when issued for a shipment not covered by a consular invoice, including declaration of foreign shipper of articles exported for exhibition and returned (Form 204) and immigrant's oath regarding teams and vehicles, and in connection with quarantine regulations, but excluding certificate for food and drug products or insecticides (Forms 197 and 217).	1.00
4	Certificate to extra copies of invoices, each.	1.00

Item No.	Nature of service	Fee
5	Certificate of disinfection in such number of copies as will meet the requirements of the regulations and instructions and provide the shipper with one copy for his own use.	\$2.50
6	Discontinued.	
7	Discontinued.	
8	Executing application for passport (no exceptions).	1.00
	Examination of passport application executed before a foreign official.	1.00
	Examination of passport application accompanied by a certificate signed by the applicant and two witnesses.	1.00
	Issue of passport.	9.00
	Exceptions—	
	(a) Officers or employees of the United States traveling on official business, or members of their immediate families.	No fee
	(b) Seamen.	No fee
	(c) Widows, children, parents, brothers, and sisters of American soldiers, sailors, or marines buried abroad, whose journey is for the purpose of visiting graves of such soldiers, sailors, or marines.	No fee
	Amendment or verification of an American passport.	No fee
	Renewal of an American passport.	5.00
	Exceptions—	
	Same as respects issue of passports if bearer of passport has status held by him at time of issue of passport.	
	The taking of an application for, and issuance of, a travel certificate for use in China.	1.00
	Execution of application for registration.	No fee
	Issue of certificate of identity and registration.	1.00
	Execution of affidavit in regard to American birth in connection with application for registration or for passport.	No fee
	For a certified copy of executed form for repatriation of native-born American women under act of June 25, 1936.	1.00
9	Visa services for aliens:	
	Immigration visa:	
	Furnishing and verifying application for immigration visa.	1.00
	Issue of immigration visa.	9.00
	Passport visa (the term "passport visa" refers to the visa of a passport or other travel document including a Chinese certificate):	
	Preparation of application for passport visa and administering oath, except where the fee has been reciprocally reduced or abolished under the authority of the act of February 25, 1925 (43 Stat. 976).	1.00
	Granting of passport visa, except where the fee has been reciprocally reduced or abolished under the authority of the act of February 25, 1925 (43 Stat. 976).	9.00
	(Note.—Under the provisions of section 2 of the act of June 4, 1920 (41 Stat. 750-751), no fee for the application or for the visa of the passport shall be collected from any officer of any foreign government, or members of his immediate family, its armed forces, or of any State, district, or municipality thereof.)	
	Transit certificate:	
	Preparation of application and administering of oath.	No fee
	Granting of transit certificate.	No fee
	Visa of alien crew list.	2.00
	Supplement visa of alien crew list.	No fee
10	Visiting affidavit of identity.	9.00
11	Marriage certificate, in duplicate, form No. 87.	1.00
12	For taking into possession the personal estate of any citizen who shall die within the limits of a consulate, inventorying, selling, and finally settling and preparing or transmitting, according to law, the balance due thereon, \$2 for each \$100 of market value or fraction thereof, except that no fee shall be charged on securities not negotiable by the consular officer, and evidences of debt not due and payable in the country where the decedent died. No charge will be made for placing the official seal upon the personal property or effects of such deceased citizen, or for breaking or removing the seals.	
13	For each certificate of protection, semmar, or certificate of employment issued at Tangier.	2.00

Item No.	Nature of service	Fee
SERVICES TO VESSELS AND SEAMEN		
14	Bill of health, in duplicate (or in triplicate, if necessary). (Foreign government-owned or chartered vessels engaged exclusively in official duties are exempt from payment of fees for bills of health.)	\$3.00
15	Discontinued.	
16	For receiving and delivering ship's register and papers, \$1 for each 100 tons or fraction thereof, registered measurement (net), of the vessel for which the service is performed, if under 1,000 tons; but for American vessels running regularly by weekly or monthly trips, or otherwise, to or between foreign ports, this tonnage fee will not be charged for more than four trips in a year; and tonnage fees shall not be exacted for any vessel touching at or near ports in Canada on her regular voyage from one port to another within the United States, unless some official service required by law shall be performed.	
17	And for every additional 100 tons net or fraction thereof.	.50
18	Shipping or discharging seamen, including the certificates thereof attached to crew list and shipping articles and given to seamen.	2.00
19	Authentication of copies of protests or other necessary documents for vessels or seamen not otherwise provided for.	2.00
20	Preparation and acknowledgment for vessels or seamen of any oath or declaration for which a form is given in the Foreign Service Regulations, or a similar necessary service not otherwise provided for. See fee no. 9 for visa of alien crew lists.	2.00
21	Preparation and execution for vessels or seamen of any certificate for which a form is given in the Foreign Service Regulations, or similar necessary service not otherwise provided for.	2.00
22	Orders or letters for vessels or seamen for which forms are given in the Foreign Service Regulations, or other similar necessary service not otherwise provided for.	2.00
23	Recording, when necessary, for vessels or seamen any document covered by the provisions of the Foreign Service Regulations, for every 100 words or fraction thereof.	.50
24	Noting marine protest.	2.00
25	Extending marine protest. If it exceeds 200 words, for every additional 100 words.	.50
26	Protest of master against charterers or freighters.	2.00
27	Clearance when issued by the consul, as at free ports.	2.00
28	Attending an appraisement of vessel's goods or effects, for each day's attendance.	5.00
29	Attending sale of vessel's goods, for each day's attendance during which the sale continues.	5.00
30	Attendance at a shipwreck, or for the purpose of assisting a ship in distress, or of saving wrecked goods or property, over and above traveling expenses, whenever the consul's interposition is required by the parties interested, for each day.	5.00
NOTARIAL AND OTHER SERVICES		
31	Administering an oath and certificate thereof.	2.00
	Exceptions—	
	No fee is chargeable for recording the intention to become a resident and remain a citizen of the United States, or for administering the oath of allegiance to a child born abroad of American parents as provided for in section 6 of the act of March 2, 1907.	
	No fee is chargeable for administering the oath of allegiance under the act of May 9, 1918, amending the act of June 29, 1906, to a person who lost his citizenship as an incident to entering military service of a country then at war with the United States was at war on May 9, 1918.	
	No fee is chargeable for administering the oath of allegiance under the act of June 25, 1936, to a native-born American woman who lost her citizenship by marriage to an	

Tariff of United States Foreign Service Fees—Continued

Item No.	Nature of service	Fee
32	alien and whose marriage is terminated.	
33	Discontinued.	
34	Acknowledgment of a deed or power of attorney, or similar service, including one or more signatures, with certificate thereof, for each copy.	\$2.00
35	Administering any and all oaths required to be made by pensioners and their witnesses in the execution of their pension vouchers, or by persons presenting claims for pensions or increase of pensions, or claims for insurance or insurance allowances, or allotments, or certifying to the competency of a local official before whom said papers were executed, or for other services in relation thereto.	No fee
36	Acknowledgments and authentications connected with the assignment and transfer of United States bonds or other United States Government financial obligations or of powers of attorney therefor or to collect interest thereon.	No fee
37	Administering oaths or taking acknowledgments of officials or employees of the United States Government, or of any corporation in which the United States or its representatives shall own the entire outstanding capital stock, in connection with their official business or accounts.	No fee
38	For rendering notarial services to officials of foreign governments who render gratuitously reciprocal courtesies to American diplomatic and consular officers, or for certification of invoices of shipments of official supplies and equipment from foreign governments to their diplomatic and consular officers and of shipments of personal effects to such officers in the United States when such foreign government renders gratuitously reciprocal services to the United States Government.	No fee
39	Certifying to official character of a foreign notary or other official.	2.00
	Exception— Authentications under authority of the United States Quarantine Regulations, in the form prescribed by the Department of State, certifying to official character of officials signing foreign deratization certificates and deratization exemption certificates.	No fee
40	For taking depositions, executing commissions or letters rogatory, where the record of testimony including caption and certificate does not exceed 500 words.	10.00
	For each additional 100 words or fraction thereof.	.50
	The foregoing fee shall cover the administration of the oath and all services of the consul as commissioner, but shall not include services of clerk, stenographer, or typewriter, which shall be additional at the rate prescribed herein for copying.	
41	Copies (carbon copies to be charged for at the same rate as originals, and including the typing of official forms where requested and where such service is not included in any other item of this tariff): For the first 100 words or fraction thereof.	.50
	For every additional 100 words or less.	.25
42	For certifying to the correctness of a copy of, or extract from, any document, official or private.	2.00
	Each copy certified is to be considered an original, and a fee charged for the certification.	
43	Additional fee for all services contemplated by fees numbered 31, 33, 38, 39, 40, and 41 when rendered elsewhere than at the consular office at the request of the interested parties, for each hour or fraction thereof.	1.00
	In connection with any service rendered outside of the consular office at the request of private individuals, the exact amount of the expenses actually and necessarily incurred by the person rendering the service shall be collected from the persons for whom the service is performed in addition to the fee or fees prescribed therefor, but no amount in	

Item No.	Nature of service	Fee
43	excess of the fee or fees prescribed and such actual and necessary expenses shall be charged or accepted.	
44	Recording unofficial documents in consular upon request: For the first 100 words or fraction.	\$.50
	For every additional 100 words or less.	.25
45	Any and all services indicated in the tariff of fees and performed upon written orders of the Department of State for the official use of the Government of the United States.	No fee
46	Any and all services in connection with the execution of tax returns, federal, state, territorial, municipal, and insular.	No fee
47	License for the practice of pharmacy and the sale of poisons in the consular districts of the United States in China.	2.00
48	For certifying to the correctness of copies of certificates of American origin, manufacture, or inspection, where such services are performed upon written orders of the Secretary of State for the purpose of advancing the export trade of the United States.	No fee
49	Presenting a bill of exchange or other negotiable instrument for acceptance, payment, or protest, for each hour or fraction thereof outside of the consular office.	1.00
50	Noting and certifying to protest of a bill of exchange or other negotiable instrument and giving notice thereof to drawer and indorsers when requested to do so.	2.00
51	Administering oaths or taking acknowledgments, or authenticating the signatures of foreign officials, in connection with kinsmen's petitions for wages and effects of deceased seamen of the American merchant marine.	No fee
52	Any and all services performed for American citizens while outside the United States in preparation of ballots to be used in any primary, general, or other public elections in the United States, its territories, or possessions, whether federal, state, territorial, county, town, or municipal.	No fee
	Translating or interpreting, for every 100 words of translation or fraction thereof, or for interpreter per hour or fraction thereof.	1.00
	The foregoing fee shall be collected only when it is necessary that a member of a consular staff be detailed as translator or interpreter in the execution of a commission to take testimony.	
	Exception— This item is not applicable to criminal cases under the act of June 20, 1936, 49 Stat. 1561, 1564. (Sec. 4898. Part II.)	

V-16. Other services for which no fee is charged.—In addition to the no-fee requirements contained in the tariff, the following services are to be performed without fee:

(a) Any services which officers may be called upon to perform under items 12, 31, 33, 38, 39, 40, 42, and 43 of the tariff when performed in connection with the settlement of the estate of any employee of the United States dying abroad while on official duty.

(b) Any service which officers may be called upon to perform under items 31, 33, 38, 39, 40, 42, and 43 of the tariff for the use of any person in the collection of claims from the United States, or in connection with any claim or application for service from the United States Veterans' Administration, or from any State or from the Veterans' Administration for compensation, pensions, back pay, bounty, bonus, or for property loss in the service of the United States.

(c) Any service performed for the purpose of establishing the right to and

obtaining the return of property held by the Alien Property Bureau, Department of Justice.

V-17. Receipts.—(a) A receipt must be given when demanded for any fee which an officer collects, describing the service for which it is received and giving the serial number of the fee, the amount in dollars, and the equivalent in the money in which collected.

(b) Receipts must be furnished by all officers to owners, agents, consignees, masters, or commanders of vessels from whom fees, charges, extra wages, or arrears of wages of seamen are collected.

V-18. Refund of fees.—(a) Unless authorized by law no refund shall be made of any fee collected except under circumstances showing conclusively that the officer was entirely at fault. (1 Comp. Gen. 267.)

(b) **Prior authorization required.**—No refund of fees shall be made in any case by an officer of the Foreign Service until a request in writing therefor has been referred to the Secretary of State for administrative consideration of the circumstances involved and specific authorization for the refund has been received.

V-19. Record of and accounting for fees.—(a) Every diplomatic or consular officer shall register in a book to be kept by him for that purpose all fees so received by him, in the order in which they are received, specifying each item of service and the amount received therefor, from whom, and the dates when received, and if for any service connected with any vessel, the name thereof, and indicating what items and amounts are embraced in each receipt given by him therefor, and numbering the same according to the number of the receipts, respectively, so that the receipts and register shall correspond with each other; and he shall, in such register, specify the name of the person for whom, and the date when he shall grant, issue, or verify any passport, certify any invoice, or perform any other official service in the entry of the receipt of the fees therefor, and also number each act so receipted for with the number of such receipt, and as shown by such register. (22 U. S. C. §§ 13, 96.)

(b) All fees, official or unofficial, received by any diplomatic or consular officer for services rendered in connection with the duties of his office, including fees for notarial services, and fees for taking depositions, executing commissions or letters rogatory, settling estates, receiving or paying out moneys, caring for or disposing of property, shall be accounted for and paid into the Treasury of the United States, and the sole and only compensation of such officers shall be by salaries fixed by law; but this shall not apply to consular agents (sec. V-22). (22 U. S. C. §§ 13, 99.)

(c) Every diplomatic or consular officer, in rendering his account of fees received, shall furnish a full transcript of the register which he is required to keep, and make oath that, to the best

of his knowledge, the same is true, and contains a full and accurate statement of all fees received by him, or for his use, for his official services as such officer, during the period for which it purports to be rendered. Such oath may be taken before any person having authority to administer oaths at the port or place where the officer is located.

V-20. *Fee stamps.*—(a) Every officer in charge of an office will upon requisition therefor, be supplied by the Department of State with adhesive official fee stamps on which shall be printed the equivalent money value of denominations and in amounts to be determined by the Department of State, and he shall account monthly (31 U. S. C. § 496) to the Department of State for the use of such stamps and for such of them as shall remain in his hands.

(b) Whenever an officer is required or finds it necessary to perform any official or notarial act he shall prepare and deliver to the party or parties at whose instance such act is performed a suitable and appropriate document as prescribed in the regulations and affix thereto and duly cancel an adhesive stamp or stamps of the denomination or denominations equivalent to the fee prescribed for such official or notarial act, and no such act shall be legally valid within the jurisdiction of the Government of the United States unless such stamp or stamps is or are affixed and canceled. (22 U. S. C. §§ 13, 100.)

(c) Fee stamps shall be used for no other purpose than to evidence the payment of such fees as may be prescribed by law or by the President for acts or services performed by diplomatic or consular officers. Inasmuch as expenses which are to be collected under certain circumstances in addition to the fees prescribed are not regarded as fees but as reimbursement for outlays made by the officer, stamps for the amount of such expenses collected will not be affixed.

V-21. *Fees for services for foreign governments.*—When an office of the United States has been authorized to undertake representation of the interests of a foreign government in accordance with the provisions of sections 174 and 453 of Part II of the Foreign Service Regulations, any officer of the United States who discharges consular duties for that foreign government is not a consular officer of the foreign government but is an agent of it only insofar as the discharge of duties and responsibility for his official acts are concerned. The tariff of fees of the foreign government should be followed, if available, but if not, the United States tariff of Foreign Service fees is applicable. To the extent to which the laws or instructions of the foreign government permit the consular officer to retain fees collected in its name, these fees are the fees of the consular office and must be paid over and accounted for to the Govern-

ment of the United States. Fees collected by a diplomatic or consular officer for these services, which the officer is not authorized to retain, shall be disposed of and accounted for in accordance with the instructions of the Secretary of State.

V-22. *Fees of consular agents.*—(a) Consular agents shall be entitled to retain as compensation one-half of the fees received in their offices provided that in no case shall such compensation exceed \$1,000 per annum. The balance of all fees received shall be accounted for and paid into the Treasury of the United States. (22 U. S. C. § 99.)

(b) For official services to American vessels consular agents who are compensated by fees must furnish the master of every such vessel with an itemized statement of the services performed on account of said vessel showing the fee prescribed by the tariff of fees for each service. If the amount received or due consular agents from regular fees collected by them is not equivalent to compensation at the rate of \$1,000 per annum, they will be allowed from the appropriation therefor such additional compensation as they would have received, and would have been entitled to retain but for the exemption of these vessels from the payment of such fees to a maximum total compensation of \$1,000. (22 U. S. C. § 89; 31 U. S. C. 725a (5).) Such services will not be compensated unless they are necessarily rendered. (22 U. S. C. § 89.)

(c) Consular agents shall account for fees collected and furnish reports of services to American vessels and seamen, including the fees prescribed therefor, and shall be compensated for such services in accordance with the provisions of these regulations and the instructions of the Secretary of State. (See sec. 183, Part II.)

Disposition of Fees and Official Moneys

V-23. *Disposition of fees and other official moneys.*—(a) Pursuant to the authority contained in section 231, title 22, United States Code, the Secretary of State is authorized, except as to United States gold coins and gold certificates (see sec. V-57), to require in the manner and form prescribed by him:

(1) That official collections be applied, insofar as necessary, to disbursements, the balance, if any, to be remitted for deposit in the Treasury;

(2) That the entire amount of official collections be remitted to the Department of State for deposit in the Treasury, and the remittances may include or be made by either official checks drawn by disbursing officers for funds or official drafts drawn by officers of the Foreign Service for salaries and expenses, which may be cashed from official collections for the purpose of making remittances and obtaining funds for disbursement;

(3) That official collections be remitted or applied to disbursements in such man-

ner as he shall deem necessary to meet unusual or unforeseen circumstances or conditions.

(b) All receipts from consular fees and all other official receipts of any Foreign Service post within the jurisdiction of a district accounting and disbursing office will be included in accounts of the responsible diplomatic, consular, or Foreign Service officers to the district office at the same intervals and in a manner similar to that prescribed in this article for the submission of such accounts and return directly to the Department of State by all officers not within a fiscal district. (22 U. S. C. § 23k.)

Disbursements

V-24. *Schedule of disbursements.*—All vouchers, except as otherwise provided in these regulations or by instruction of the Secretary of State, shall be scheduled on the prescribed forms consecutively as paid. (See sec. V-28.)

V-25. *Miscellaneous objects of expenditure.*—When an appropriation act making appropriations for the Department of State contains under the caption "Contingent Expenses, Foreign Service" authority for the payment of "such other miscellaneous expenses as the President may deem necessary", expenditures for the following purposes may be incurred by the various embassies, legations, and consular offices when authorized by the Secretary of State:

Burglar-alarm, fire-alarm, and clock regulation service.

Cleaning and toilet supplies.

Commercial reference and clipping and statistical services.

Consular corps, expense of.

Consular-court expenses when fees insufficient.

Customs charges.

Disinfecting and other sanitation services.

Electric bells, buzzers, fans, lamps, wiring; purchase, installation, repair, upkeep, removal.

Engraving.

Express and cartage charges.

Fees, experts', for drawing leases.

Fees, contractual, percentage or specific architectural, structural, or related work.

Flag staffs, purchase, repair, upkeep.

Floral offerings and wreaths.

Framing of pictures, photographs, tariff of fees, etc.

Garage and equipment.

Garden and lawn tools and supplies, including hose and reels.

Gratuities, customary local.

Guaranties or deposits with public-utility companies.

Installation expenses.

Laundry and towel service for offices.

Library stock.

Local transportation.

Mail, handling and delivery.

Mail bags and pouches.

Mechanical supplies and equipment.

Money orders, express and postal.

Moving expenses.

Magazines and pamphlets.

Office machines and equipment: Typewriters, duplicators, adding machines, calculating machines, protectographs, telephones and telephone switchboards, and other appliances and miscellaneous equipment; purchase, repair, upkeep, and rental.

Office supplies, miscellaneous.

Packing cases.

Photographs and photostats and photographic and photostatic supplies.

Post office boxes, rent.

Power.

Seamen, destitute and shipwrecked American; board, lodging, clothing, medical attention, medicines, transportation.

Senior consulate contribution.

Special services, such as ash, garbage, rubbish, and snow removal; cleaning, window washing, chimney sweeping, etc.

Storage of goods, not incidental to transportation.

Taxes and rates, including stamp taxes.

Translations, purchase of.

Uniforms, repair, alteration, cleaning.

Water coolers and filters, purchase, repair, upkeep.

Water rent.

Items which may be required under the laws or customs of, or because of climate or unhealthful conditions in, the country where offices are situated.

Such other miscellaneous items as may from time to time become necessary, except where expenditures for any such items are specifically prohibited by law.

V-26. *Contracts and leases.*—(a) Except as otherwise provided by law all purchases and contracts for supplies or services, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals. (41 U. S. C. § 5.) Contracts shall be awarded to the lowest responsible bidder meeting specifications and the terms and conditions of the contract shall be set forth in a written agreement. (3 Comp. Dec. 137.)

(b) All rental agreements or leases should be in writing and should be executed in accordance with section 66 of Part II of the Foreign Service Regulations and instructions of the Secretary of State and forwarded to the Department of State for consideration and transmittal to the General Accounting Office.

V-27. *Telegraph and telephone service.*—(a) Discretion should be exercised in the use of telegraph or cable service or the telephone at Government expense, and ordinarily such use should be re-

stricted to cases of urgency where delay would result in injury or be prejudicial to the public or legitimate private interests, or where the purpose can not be accomplished by the use of ordinary or air mail services.

(b) When an application for leave of absence is made by a diplomatic or consular officer or any employee by telegraph or telephone, the cost thereof shall be borne by him personally, and if a reply to such an application is forwarded by telegraph or telephone the cost thereof shall also be charged to him, provided, however, that the Secretary of State may in either case determine that the messages relate to official business.

(c) Whenever possible official telegrams should be sent in code for the purpose of economy even if the non-confidential character of the message does not otherwise require it, except in rare instances when plain messages may be transmitted at less cost than code messages, bearing in mind the nature of the subject matter. The regulations governing the use of Departmental codes set forth in the introduction to each code shall be strictly observed and followed by all officers and employees.

(d) Whenever the Secretary of State, in his discretion, procures information on behalf of corporations, firms, and individuals, the expense of cablegrams and telephone service involved may be charged against the respective appropriations for the service utilized, and reimbursement therefor shall be required from those for whom the information was procured, and, when made, be credited to the appropriation under which the expenditure was charged. (5 U. S. C. § 169.) Such expenses should be incurred only upon prepayment of all charges or satisfactory assurance of payment.

(e) *Contracts for telephone service required.*—Officers in charge must forward to the Department in accordance with section V-26, original contracts or agreements for telephone service at their offices, if such contracts have been made or are obtainable. If it is not possible to obtain a written contract or agreement, the facts should be fully explained. A list of toll rates should be forwarded with the contract and a revised list should be forwarded for filing with that contract whenever changes in rates are made.

V-28. *Vouchers for purchases and services.*—A proper and satisfactory voucher must be furnished for every disbursement in the form prescribed by the Secretary of State. Each voucher must be in the English language or accompanied by a translation.

Salaries and Allowances

V-29. *Ministers resident, commissioners, and chargés d'affaires.*—Unless otherwise provided by law, ministers resident and commissioners shall be en-

titled to compensation at the rate of 75 per centum, and chargés d'affaires ad interim at the rate of 50 per centum, of the amounts allowed to ambassadors extraordinary and plenipotentiary and envoys extraordinary and ministers plenipotentiary to the respective countries. (22 U. S. C. §§ 19, 20, 32.)

V-30. *Foreign Service officers.*—Foreign Service officers, whose salaries are fixed by law, are entitled to compensation at the rate prescribed within their respective classes.

(a) *Appointment or promotion during recess of Senate.*—Foreign Service officers appointed or promoted during a recess of the Senate shall be paid the compensation of the position to which appointed or promoted from the date of such appointment or promotion until the end of the next session of the Senate if they have not theretofore been confirmed by the Senate, or until their rejection by the Senate before the end of its next session. If the Senate should reject or fail to confirm the promotion of a Foreign Service officer during the session following the date of such promotion, the Foreign Service officer shall automatically be reinstated in the position from which he was promoted, such reinstatement to be effective, in the event of rejection of the nomination, from the date of rejection; and in the event of failure of the Senate to act on the nomination during the session following a promotion, from the termination of that session. (22 U. S. C. Supp. III, § 4.)

(b) *Compensation when performing diplomatic duties.*—Within the discretion of the President, any Foreign Service officer may be assigned to act as commissioner, chargé d'affaires, minister resident, or diplomatic agent for such period as the public interest may require without loss of grade, class, or salary, provided that no such officer shall receive more than one salary. (22 U. S. C. § 19.)

V-31. *Vice consuls not of career.*—(a) Vice consuls not of career are entitled to compensation as clerks from the current appropriation and the allotment granted to the office where their service is performed. They are not entitled to receive compensation as vice consuls.

(b) Vice consuls not of career, receiving compensation as clerks, are entitled to compensation when traveling to and from their posts, or elsewhere, under orders of the Secretary of State, or while on leave of absence, subject to the law and regulations governing leaves of absence.

V-32. *Clerks.*—Clerks at embassies, legations, and consular offices are entitled to receive compensation at the rates fixed in accordance with the provisions of section 24 of Part II.

V-33. *Miscellaneous employees.*—Miscellaneous employees of the Foreign Service receive compensation at the rates fixed by the Department of State in

accordance with the provisions of the current appropriation act.

V-34. *Consular agents.*—(For compensation of consular agents see section V-22 and notes.)

V-35. *Vice consuls not of career receiving no compensation as clerks.*—Vice consuls not of career, receiving no compensation as clerks, are entitled to compensation only while actually in charge at the rate of one half the salary of the last principal consular officer in charge. (43 Stat. 1016.) (See sec. V-37.)

V-36. *Salaries and allowances of deceased or incompetent officers and employees.*—(a) When officers or employees die or become incompetent and there is any unpaid salary, allowance, or other amount due them, claim must be made therefor on forms specially prescribed for that purpose.

(b) Amounts due the deceased person are a part of the estate of the decedent, and officers will not make any payment therefrom.

(c) When an officer or employee dies his salary or compensation ceases at the close of business on the date of death.

V-37. *Allowance for assuming charge of office.*—(a) For such time as any Foreign Service officer is lawfully authorized to act as chargé d'affaires ad interim or to assume charge of a consulate general or consulate during the absence of the principal officer at the post to which he shall have been assigned, he shall, if his salary is less than one half that of such principal officer, receive in addition to his salary as Foreign Service officer, compensation equal to the difference between such salary and one half of the salary provided by law for the ambassador, minister, or principal consular officer, as the case may be. (22 U. S. C. § 20.)

(b) Vice consuls while in charge of a consulate general or consulate during the absence of the principal officer are entitled to additional compensation in the same manner and under the same conditions as Foreign Service officers. (43 Stat. 1016.)

V-38. *Allowance to widow or heirs of deceased officer.*—Whenever any diplomatic or consular officer of the United States dies in a foreign country in the discharge of his duty, there shall be paid to his widow, or, if no widow survive him, then to his heirs at law, a sum of money equal to the allowance made to such officer for the time necessarily occupied in making the transit from his post of duty to his residence in the United States. (22 U. S. C. § 130.)

V-39. *Allowance for living quarters, heat, fuel, and light.*—Subject to the provisions of the Regulations Governing the Occupation and Maintenance of Certain Foreign Service Quarters prescribed by Executive Order No. 5624 of May 15, 1931, as amended, and the Standardized Regulations to Govern Allowances for Living Quarters, Heat, Fuel, and Light for Civilian Officers and Employees of the Government Stationed in Foreign Countries, issued by the Director of the

Bureau of the Budget, and regulations issued thereunder by the Secretary of State, there may be furnished without cost to officers and employees in the Foreign Service living quarters, including heat, fuel, light, and household equipment in Government-owned or rented buildings, at places where, in the judgment of the Secretary of State, it is in the public interest to do so, and where such quarters are not available officers and employees who are citizens of the United States may be granted an allowance for living quarters including heat, fuel, and light. Such rented quarters or allowances in lieu thereof may be furnished only within the limits of the appropriations made therefor. (5 U. S. C. § 118 a; 22 U. S. C. § 291.)

V-40. *Representation and cost of living (post) allowances.*—Within the limitations of such appropriations as may be made therefor, ambassadors, ministers, diplomatic, consular, and Foreign Service officers may be granted allowances for representation, and also post allowances wherever the cost of living may be proportionately so high that in the opinion of the Secretary of State such allowances are necessary to enable such diplomatic, consular, and Foreign Service officers to carry on their work efficiently. All such allowances shall be accounted for to the Secretary of State in such manner and under such rules and regulations as the President may prescribe; and the authorization and approval of such expenditures by the Secretary of State, as complying with such rules and regulations, shall be binding upon all officers of the Government. (22 U. S. C. § 12.)

V-41. *Losses due to appreciation of foreign currency.*—Pursuant to authority granted by section 118c, title 5, United States Code, and in accordance with regulations issued thereunder, payments may be made from appropriations to meet losses sustained on and after July 1, 1933, by officers, enlisted men, and employees of the United States while in service in any foreign countries due to appreciation of foreign currencies in their relation to the American dollar.

Payment of Salaries and Allowances

V-42. *Limitations regarding payment.*—In the payment of compensation the following directions are to be observed.

(a) *Absence from post.*—(1) No officer or employee of the Foreign Service shall receive salary for the time during which he is absent from his post, by leave or otherwise, in excess of periods of absence which are authorized by law to be taken with pay. (See secs. 465-474 Part II.) (22 U. S. C. §§ 17, 17a, 124.)

(b) *Recall for malfeasance.*—(1) No officer of the Foreign Service shall be entitled to compensation in case he is recalled for malfeasance except to the date of the delivery of the notification of recall at the office to which he was last attached or, in the event of his ab-

sence therefrom, its delivery at his last known address; or if the officer resigns in anticipation of such recall, he is entitled to compensation only to the date of the acceptance of such resignation. In neither case will compensation be allowed for the time occupied in the transit to the United States. (22 U. S. C. §§ 1, 121; 9 Op. Att. Gen. 89, 92.)

(2) No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable. (5 U. S. C. § 82.)

(3) There shall be no withholding or confiscation of the earned pay, salary, or emolument of any civil employee of the United States removed for cause: *Provided*, That if at the time of such removal any such employee is indebted to the United States, any salary, pay, or emolument accruing to such employee coming within the provisions of this section shall be applied in whole or in part to the satisfaction of any claim or indebtedness due to the United States. (5 U. S. C. § 46a.)

(c) *Excess travel time.*—No Foreign Service officer or employee traveling under orders or on leave with permission to visit the United States is entitled to salary in transit for any time in excess of that actually and necessarily occupied in proceeding by direct route and generally adopted method of transport from his post to his place of residence or destination in the United States, or *vice versa*, and such time as may be necessarily occupied in awaiting sailing, except when complying with specific orders issued by the Department of State (sec. 467 Part II.) (22 U. S. C. § 17a.)

(d) *Resignation in the United States.*—The right to compensation of an officer or employee of the Foreign Service who resigns while in the United States on leave of absence terminates with the effective date of the acceptance of the resignation, or the lapse of his statutory leave, whichever occurs first.

(e) *Extra compensation prohibited.*—Except as otherwise provided by statute the compensation allowed by law to the various diplomatic and consular officers shall be in full for all the services rendered and personal expenses incurred by the persons respectively for whom such compensation is provided, of whatever kind such services or personal expenses may be, or by whatever treaty, law, or instructions they are required; and no allowance, other than such as is so provided, shall be made in any case for the outfit or return home of any such officer or person. (22 U. S. C. § 125.)

(f) *Allotment of pay by civilian personnel stationed abroad.*—As provided by the act approved May 14, 1937, 50 Stat. 166, and in accordance with the provisions of regulations issued by the Secretary of State, civilian officers and employees who are assigned for duty outside the continental limits of the United States may make allotments, in whole or in

part, from their pay for the support of their families or relatives, for their own savings, or for other similar purposes.

V-43. *Preparation of pay roll.*—(a) Vouchers shall be prepared showing the Christian name in full, initial, if any, and surname, on the forms prescribed. The detailed information required by the forms and otherwise, shall be inserted before certification for payment.

(b) The officer who renders the accounts of the office is required to pay the salaries and allowances of all officers and employees of the Foreign Service of the Department of State assigned or detailed to the office.

V-44. *Expenses allowable for transportation, per diem, and shipment of effects.*—Officers and employees of the Foreign Service and other properly authorized persons traveling at Government expense, upon receipt of travel orders shall be allowed expenses in accordance with the Standardized Government Travel Regulations and regulations prescribed by the Secretary of State, as follows:

(a) Their actual and necessary transportation expenses and per diem.

(b) Transportation expenses and per diem of their families.

(c) Expenses of packing and transportation of their effects.

(d) Expenses for the preparation and transportation of the remains of officers and employees of the Foreign Service who have died or may die abroad or in transit while in the discharge of their official duties.

Emergency travel.—Whenever travel has been performed and expense incurred on account of an emergency, or without prior authority, the travel voucher must be approved by the head of the Department or independent establishment, or by an official designated by him for this purpose, and such approval shall constitute the authority for the travel. All vouchers submitted on account of such travel must contain a satisfactory statement of the facts constituting the necessity therefor. (Standardized Government Travel Regulations, approved January 30, 1934, and December 10, 1935, paragraph 7.)

V-45. *Expenditures for other departments.*—In case an account is opened by request of any department or establishment of the Government under instructions of the Secretary of State, that account will be rendered in accordance with the instructions received and unless otherwise instructed the amounts so received or disbursed shall be included in the regular accounts of the office.

Preparation and Rendition of Accounts

V-46. *Accounts stated in the currency of the United States.*—All accounts (except those covering special deposits in foreign currencies) must be stated in the currency of the United States.

Satisfactory evidence must accompany the accounts as to the correct rates for

conversion into the currency of the United States of all foreign currencies involved in transactions set forth in the accounts. Such evidence may consist of a certificate of a responsible banker or of a diplomatic or consular officer himself based on authentic quotations.

Accounts Rendered Direct to Department of State

V-47. *Account current required for every account.*—All transactions of officers, without regard to where they may be located, or for whatever period, for which an accounting is required to be made direct to the Department of State, shall be stated on an account current form in accordance with the instructions issued by the Secretary of State. (See sec. V-50.)

V-48. *Cash accounts.*—Every account shall be supported by evidence of proper accounting for all receipts and payments in United States currency and in the various foreign currencies in the manner and on the forms prescribed for that purpose by the Secretary of State.

Accounts From Offices Within Fiscal Districts

V-49. *Establishment of fiscal districts and creation of district accounting and disbursing offices to exercise control over the accounting and disbursing work of the Foreign Service posts located therein.*—The Secretary of State is hereby authorized, whenever the necessity for such offices with a view to effecting economies in accounting procedure is apparent, to prescribe certain fiscal districts or areas and to establish within each such district as a part of the Department of State service, a district accounting and disbursing office to exercise control over the accounts of all diplomatic missions and consular offices within the district in such manner as the Secretary of State may direct. To each such office may be assigned the administrative accounting responsibility for receipts and expenditures of the diplomatic missions and consular offices within the district. Each district office shall be in charge of an accountable officer, to whom all fees, and other official moneys, received by any diplomatic, consular, or Foreign Service officer may be accounted for, under such rules and regulations as may be prescribed by the Secretary of State, all such fees and moneys, or the residue thereof after the payment of salaries, allowances, and current expenses of the diplomatic missions and consular offices within the district, to be paid by the district accounting and disbursing officer into the Treasury of the United States. Such district accounting and disbursing officer accountable for public moneys may entrust moneys to other bonded officers for the purpose of having them make disbursements as his agent; and the officer to whom the moneys are entrusted, as well as the officer who entrusts the moneys to him, shall be held peculiarly responsible therefor to the United States.

All diplomatic, consular, or Foreign Service officers on duty within the area covered by such district offices may be required to render accounts of their disbursements to the officer in charge of such district office to be included in his accounts. Said district accounting and disbursing officers and their agents shall be bonded respectively to the United States for the faithful performance of their duties in such penal amounts as the Secretary of State may require. (22 U. S. C. § 23k.)

V-50. *General accounts required within the jurisdiction of a district accounting and disbursing office.*—Diplomatic, consular, or Foreign Service officers on duty within the area covered by a district accounting and disbursing office will forward to such district office, rather than to the Department of State, such accounts as the Secretary of State may prescribe. No accounts will be required of such diplomatic, consular, or Foreign Service officers with respect to such of their fiscal transactions as the Secretary of State may from time to time establish, by appropriate instructions, as exclusive or primary functions of such district offices.

V-51. *Payments and disbursements made by district accounting and disbursing offices.*—District accounting and disbursing offices shall pay, by checks for American currency drawn on the Treasurer of the United States, and in accordance with instructions issued by the Secretary of State, the salaries and allowances for personal services due to all diplomatic, consular, or Foreign Service officers and employees stationed at the Foreign Service posts within the jurisdiction of the respective district offices, except employees paid in foreign currency; and any other official expenses of Foreign Service posts may be paid in the same manner when so directed by the Secretary of State.

V-52. *Accounting regulations—when applicable.*—(a) All regulations and instructions pertaining to the accounts of officers of the Foreign Service will be binding upon officers stationed within the district of any Foreign Service district accounting and disbursing office except as modified by these regulations or by instructions issued with respect thereto by the Secretary of State.

(b) Regulations and instructions regarding fiscal districts shall not be applicable to officers located outside such fiscal districts.

Special Disbursing Officers

V-53. *Special Disbursing Officers.*—Special disbursing officers shall render accounts for the periods required by these regulations in the manner and on such forms as the Secretary of State shall prescribe. All regulations and instructions pertaining to accounts rendered by officers who are not stationed within a fiscal district shall apply to all accounts rendered by special disbursing officers except as modified by these regu-

lations or by instructions issued by the Secretary of State.

Drafts and Treasury Checks

V-54. *Drafts*.—(a) Ambassadors, ministers, Foreign Service officers, vice consuls not of career, or special disbursing officers if specifically authorized and no others may draw drafts:

1. When the post to which the officer is assigned is not within a fiscal district.

2. When such an officer is specifically directed by the Secretary of State to draw separate drafts and render separate accounts therefor. Strict compliance with such instructions is enjoined.

3. When stationed within fiscal districts, for salaries and expenses in accordance with these regulations or as modified by pertinent instructions, only in cases of emergency, or under the provisions set forth in paragraph 2 above, except that an officer who draws and negotiates drafts on account of traveling expenses or for transporting his effects prior to arrival at his post within such fiscal district, may draw for the balance due on such account, and he must render an account therefor to the Department of State in the required manner.

(b) When a vice consul not of career assumes charge of a consulate, he should promptly notify the Secretary of State in order that any drafts drawn by him may be duly paid. No drafts of the vice consul will be paid unless the prescribed bond has been filed with and approved by the Secretary of the Treasury.

(c) The Secretary of State when he deems it necessary may authorize the payment of salaries and allowances by separate drafts drawn on the Secretary of State to the order of employees. Drafts for other expenses will be drawn in such manner as the Secretary of State may direct consistent with law.

(d) *How drawn*.—Drafts shall be drawn in the currency of the United States on the Secretary of State, at five days sight, unless instructed otherwise by the Secretary of State, acceptance waived and endorsements by procurement excepted. They should be made on the prescribed form in the handwriting of the officer, and should bear on the margin the appropriations and fiscal years to which the amounts are chargeable. One draft should ordinarily cover all funds necessary at the time and the amount should not exceed contemplated requirements for disbursements during the accounting period. Drafts drawn at posts should bear the impression seal of the office. No draft shall be post dated.

(e) *Issuance of two copies*.—Two copies of drafts may be issued in all cases where it is requested by the individual or institution cashing the original. This should be done by striking out, on the official forms, the wording "Sole of Exchange" and inserting, with pen or typewriter on one copy "First of Exchange"

and on the other copy, "Second of Exchange." Such drafts should not be marked "Original" and "Duplicate."

(f) *Numbering drafts*.—Each officer should number his drafts in a separate series, beginning with number one on the first draft drawn by him and by continuing the series of numbers during his period of service, without reference to post or position. Each officer should begin a series of numbers at once unless he has an established series.

(g) *Negotiating drafts*.—In negotiating drafts it is the duty of the officer to dispose of them at the most favorable rates obtainable, and to support the sale of the draft with an exchange voucher (form no. 92) regardless of the kind of currency received therefor.

(h) The payment of drafts of officers in the Foreign Service will be considered an advance of public money to them for which they will be held accountable to the Government under their official bonds, and otherwise, until the sums drawn have been properly accounted for as required by law.

V-55. *Suspensions and disallowances*.—(a) Whenever upon the statement of the account of any disbursing officer of the United States in the General Accounting Office credit shall have been disallowed for any payment to any person in the executive branch of the Government otherwise entitled to compensation from the United States or from any agency or instrumentality thereof, such compensation of the payee may be withheld until full reimbursement has been accomplished under such regulations as may be prescribed by the head of the department, branch, or independent establishment (including corporations) under which such payee is entitled to receive compensation. Nothing herein shall be construed to repeal or in any way modify existing laws relating to the collection of the indebtedness of accountable or disbursing officers. (5 U. S. C. § 46b.)

(b) Officers shall give prompt attention to suspended items in their accounts. Additional information or evidence required should be obtained and forwarded as soon as possible and prompt refund should be effected when it is established that the charge is not allowable. The action taken on suspended items should be in accordance with regulations prescribed by the Secretary of State.

V-56. *Claims*.—All claims must be signed by the claimant and must state his post-office address. They should be forwarded to the Department of State for administrative examination and transmission to the General Accounting Office for settlement.

V-57. *Acquisition and disposition of and accounting for United States gold coins and gold certificates*.—United States gold coin and gold certificates received by officers of the Foreign Service in the course of their official duties shall be received only on the basis of the face amount thereof, and shall be forwarded

to the Department of State for transmission to the Treasurer of the United States. Any United States gold coin and gold certificates received by such officers shall be accounted for specially. The special accounting procedure for such receipts shall be prescribed by the Secretary of State.

SECTIONS OF REGULATIONS CANCELED

The following provisions of the Foreign Service Regulations of the United States are hereby canceled:

Sections XIII-9 to XIII-17, inclusive, Part I.

Chapter XX, Part I.

Articles XXV, XXVI, XXVII, Part II. Section XXIV-461, Part II.

EXECUTIVE ORDERS SUPERSEDED

This order supersedes the following Executive Orders: No. 3973 of March 19, 1924; No. 4401 of March 24, 1926; No. 4465 of June 28, 1926; No. 4487 of July 31, 1926; No. 4552 of December 11, 1926; No. 5110 of May 13, 1929; No. 5648 of June 11, 1931; No. 5737 of October 22, 1931; No. 5812 of February 29, 1932; No. 5837 of April 13, 1932; No. 5848 of May 16, 1932; No. 5910 of August 23, 1932; No. 6167 of June 9, 1933; No. 6262 of August 29, 1933; No. 6657-A of March 27, 1934; No. 6780 of June 30, 1934; No. 6810 of August 4, 1934; No. 6850 of September 18, 1934; No. 6880 of October 22, 1934; No. 7012 of April 15, 1935; No. 7379 of May 26, 1936; and No. 7600 of April 7, 1937.¹

FRANKLIN D. ROOSEVELT

THE WHITE HOUSE,

Sept. 3, 1938.

[No. 7968]

[F. R. Doc. 38-2640; Filed, September 6, 1938; 2:15 p. m.]

Rules, Regulations, Orders

TITLE 7—AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

[SRB-101 Amendment 19]

1937 AGRICULTURAL CONSERVATION PROGRAM

SOUTHERN REGION BULLETIN 101

Pursuant to the authority vested in the Secretary of Agriculture under Section 8 of the Soil Conservation and Domestic Allotment Act, Southern Region Bulletin 101,² as Amended, is hereby further amended by adding the following at the end of subparagraph (2), section (h), of section 18 thereof:

"If (1) no acreage was devoted to the crop(s) in one or more soil-depleting base(s) in 1937, (2) only one producer is entitled to share in that portion of the

¹ 1 F. R. 492.

² 2 F. R. 673.

³ 2 F. R. 8 (10) DL

class I payment with respect to such base(s), and (3) only one producer is entitled to receive payment for furnishing the land, workstock, and equipment, that portion of the class I payment to be made to any producer with respect to the soil-depleting base(s) in connection with which there is no acreage devoted to the crop(s) in 1937 shall be determined in accordance with the provisions of either paragraph (1) or (2) of this subsection (h) and that portion of the class I payment to be made to any producer with respect to the soil-depleting base(s) in connection with which there is acreage devoted to crop(s) in 1937 shall be divided among the producers entitled to share in the soil-depleting crop(s) in such base(s) in accordance with the provisions of either paragraph (1) or (2) of this subsection (h) or in the proportion that the acreage share of each such producer bears to the total acreage on the farm devoted in 1937 to such crop(s)."

The provisions of this Amendment 19 shall be effective as of October 14, 1937, so as to be covered by the provisions of the "Order Increasing the Allowances,¹ Deductions, and Rates of Payment Under the 1937 Agricultural Conservation Program in the East Central, Northeast, North Central, Southern, and Western Regions" issued by the Secretary of Agriculture on October 14, 1937.

Done at Washington, D. C., this 3d day of Sept. 1938. Witness my hand and the seal of the Department of Agriculture.

[SEAL] M. L. WILSON,
Acting Secretary of Agriculture.

[P. R. Doc. 38-2643; Filed, September 6, 1938; 4:11 p. m.]

[Supplement No. 1]

REGULATIONS OF THE SECRETARY OF AGRICULTURE WITH RESPECT TO THE RETIREMENT OF COTTON POOL PARTICIPATION TRUST CERTIFICATES,² FORM C-5-I

By virtue of the authority vested in the Secretary of Agriculture by Title VI, "Cotton Pool Participation Trust Certificates", of the Agricultural Adjustment Act of 1938, as amended, Public No. 430, 75th Congress, Approved February 16, 1938, and the item entitled "Retirement of Cotton Pool Participation Trust Certificates" contained in Title I of the Department of Agriculture Appropriation Act, 1939, Public No. 644, 75th Congress, approved June 16, 1938, I hereby prescribe the following supplemental regulation designated as Section VI of the Regulations of the Secretary of Agriculture with respect to the retirement of Cotton Pool Participation Trust Certificates, form C-5-I:

SEC. VI. A purchaser of the form C-5-I Cotton Pool Participation Trust Certificate who has sent the transferred Certificate to the Pool Manager's office

for transfer shall be deemed to be the lawful holder and owner thereof on May 1, 1937, provided the letter of transmission is post marked, or is stamped received by the Pool Manager's office, on or before that date, if the transfer of the Certificate is otherwise regular.

In witness whereof, I, M. L. Wilson, Acting Secretary of Agriculture, have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed hereto in the city of Washington, District of Columbia, this 30th day of August, 1938.

[SEAL] M. L. WILSON,
Acting Secretary of Agriculture.

[P. R. Doc. 38-2642; Filed, September 6, 1938; 4:11 p. m.]

TITLE 12—BANKING AND CREDIT FEDERAL RESERVE SYSTEM

INTERLOCKING BANK DIRECTORATES UNDER THE CLAYTON ACT

On August 31, 1938, the Board of Governors of the Federal Reserve System adopted the following resolution:

Resolved, That effective February 1, 1939, Section 3 (a) of Regulation L (12 CFR 212.3 (a)) be amended to read as follows:

"(a) Any private banker or any director, officer, or employee of a member bank of the Federal Reserve System may be at the same time a director, officer, or employee of not more than one co-operative bank, credit union or other similar institution;"

(Sec. 8, 38 Stat. 732; Sec. 329, 49 Stat. 717; Sec. 11, 38 Stat. 734; Sec. 602 (d), 48 Stat. 1102; 15 U. S. C. 19 and Sup. III; 15 U. S. C. 21.)

[Reg. L, Bd. Govs. F. R. S. Revised effective Jan. 4, 1936, as amended effective Feb. 1, 1939.]

[SEAL] S. R. CARPENTER,
Assistant Secretary.

[P. R. Doc. 38-2641; Filed, September 6, 1938; 3:00 p. m.]

TITLE 47—TELECOMMUNICATION FEDERAL COMMUNICATIONS COMMISSION

CHAPTER XVIII. RULES GOVERNING THE DESTRUCTION OF RECORDS OF TELECOMMUNICATION CARRIERS *

TABLE OF CONTENTS

Part	240. Destruction Authorized.
241.	Supervision of Destruction.
242.	Written Authority for Officer Having Supervision Over Destruction.
243.	Certificates of Destruction.

* Sections 240.01 to 246.01 issued under the authority contained in Sec. 220, 48 Stat. 1078; 47 U. S. C. 220.

Promulgated by F. C. C. on September 6, 1938.

Part

244. Applicability.

245. Administrative Regulations.

246. List of Accounts, Records, and Memoranda, and Periods of Retention.

PART 240. DESTRUCTION AUTHORIZED

Sec.

240.01 Accounts, records, etc., named in Sec. 246.01

SEC. 240.01 *Accounts, records, etc., named in Sec. 246.01.* Carriers may destroy the accounts, records, and memoranda named in Sec. 246.01 (other than those marked "permanently") at their option after having preserved them for the specified periods of time and upon complying with the requirements of this chapter.

PART 241. SUPERVISION OF DESTRUCTION

Sec.

241.01 Supervision assigned to officer; authority which may be conferred.

241.02 Officer to be designated by receiver or trustee.

241.03 Officer designated by head of firm, partnership, etc.

241.04 Officer to be designated by title.

241.05 Committee for destruction of certain records.

SEC. 241.01 *Supervision assigned to officer; authority which may be conferred.* Supervision of the destruction of accounts, records, and memoranda shall be assigned to an officer appointed by the board of directors or, if the carrier's organization shall require it, to two officers so appointed. Such officer or officers may be given (a) general supervision of the destruction of all accounts, records, and memoranda the destruction of which is permitted by this chapter, or (b) authority over the destruction of such of these accounts, records, and memoranda as may be specified by the board of directors. A copy of the resolution of appointment shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved. Pending action by the board of directors, an appointment by an executive committee, or by a similarly authorized committee of the board of directors, shall have the same effect as if made by the board of directors.

SEC. 241.02 *Officer to be designated by receiver or trustee.* If the property of a carrier is in the hands of a receiver or operating trustee, the officer or officers to have supervision of the destruction of accounts, records, and memoranda shall be designated by the receiver or trustee. A copy of the order of the receiver or trustee designating such officer or officers shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved.

SEC. 241.03 *Officer designated by head of firm, partnership, etc.* If the property is operated by an individual, firm, copartnership, or association, the head of the concern shall designate the person to have charge of the destruction of records, and if it is desired, may so designate himself. A copy of the order designating such person shall be filed with the Commission before the destruction

¹ 2 P. R. 2214 (2547 DI).

² 3 P. R. 1754 DI.

of any of the accounts, records, or memoranda involved.

Sec. 241.04 Officer to be designated by title. In designating an officer to have general supervision of the destruction of accounts, records, and memoranda it would be preferable to designate by title only, rather than by name and title, and thus obviate the necessity of filing a new resolution each time a successor in the office is appointed.

Sec. 241.05 Committee for destruction of certain records. At the option of the carrier the board of directors may from time to time name a committee to destroy canceled stock certificates, bonds, or other records covered by item 16 of Sec. 246.01 in lieu of delegating the authority for the destruction to an officer, as provided in Sec. 241.01. A copy of the resolution of the board of directors naming such committee shall be filed with the Commission before the destruction of any of the records involved.

PART 242. WRITTEN AUTHORITY FOR OFFICER HAVING SUPERVISION OVER DESTRUCTION

Sec.
242.01 Written authority to be issued for destruction of records; exceptions.
242.02 Contents of authority.
242.03 Authority for destruction; a permanent record.

Sec. 242.01 Written authority to be issued for destruction of records; exceptions. When any accounts, records, or memoranda are to be destroyed, an officer having supervision of the destruction of accounts, records, and memoranda (as designated in compliance with Sections 241.01, 241.02, and 241.03 shall issue a written authority designating by name and title or by title or occupation the person or persons by whom the accounts, records, or memoranda are to be destroyed (except as provided for in Sec. 245.03).

Sec. 242.02 Contents of authority. The written authority

(a) may be confined to certain accounts, records, and memoranda which have been retained for the periods of time specified in this chapter and which the carrier then desires to destroy, in which case it shall indicate—

First. The accounts, records, or memoranda to be destroyed, expressed either in form numbers or by descriptive titles; and,

Second. The period or periods covered by the accounts, records, or memoranda the destruction of which is authorized, or—

(b) may be of continuing effect, applying to any or all the accounts, records, and memoranda named herein as the periods of retention of such accounts, records, or memoranda attain the limits specified herein.

Sec. 242.03 Authority for destruction; a permanent record. Such written authority, or a certified copy thereof, shall be filed in the office of the issuing officer as a permanent part of the carrier's records. It is not required at present that copies of the written authorities be filed with the Commission.

PART 243. CERTIFICATES OF DESTRUCTION

Sec.
243.01 Persons having direct supervision to certify as to accounts, etc. destroyed.
243.02 Description of accounts destroyed; separate or cumulative certificates.
243.03 Certificates of destruction of certain records to be kept permanently.
243.04 Certificates of destruction to be forwarded to the supervising officer.
243.05 Certificates not necessary in certain cases.

Sec. 243.01 Person having direct supervision to certify as to accounts, etc. destroyed. The person or persons upon whom devolves the duty of the direct supervision of the destruction of the accounts, records, or memoranda under the authority referred to in Sec. 242.02 (a) shall make certificate (except as provided for in Sec. 243.05 and 245.03) setting forth that the accounts, records, or memoranda listed in the said authority have been destroyed and that no other accounts, records, or memoranda than those so listed have been destroyed therewith.

Sec. 243.02 Description of accounts destroyed; separate or cumulative certificates. If an authority as referred to in Sec. 242.02 (b) is given, a certificate of destruction shall be made by the person or persons upon whom devolves the duty of direct supervision of destruction (except as provided for in Sections 243.05 and 245.03) listing either by form numbers or descriptive titles the accounts, records, and memoranda destroyed, naming the period or periods covered by the accounts, records, and memoranda and stating that no other accounts, records, or memoranda than those so listed have been destroyed therewith. Either (a) separate certificates shall be made each time any accounts, records, or memoranda are destroyed, or (b) cumulative certificates shall be made with entries each time any accounts, records, or memoranda are destroyed.

Sec. 243.03 Certificates of destruction of certain records to be kept permanently. When any records covered by item 16 of Sec. 246.01 are destroyed, a certificate of destruction giving full descriptive reference to the documents destroyed shall be made by the person or persons authorized to perform such destruction and shall be retained permanently by the carrier. When documents represent debt secured by mortgage, the certificates of destruction shall also be authenticated by representatives of the trustees acting in conjunction with the person or persons destroying the documents or shall have the trustees' acceptance thereon.

Sec. 243.04 Certificates of destruction to be forwarded to the supervising officer. Certificates of destruction shall be forwarded promptly to the officer having supervision of the destruction of accounts, records, and memoranda, who issued the written authority, and shall be retained in his office as a permanent part of the carrier's records. In case cumulative certificates are made they shall be

forwarded to such officer periodically, but at least once every six months. It is not required at present that copies of the certificates of destruction be filed with the Commission.

Sec. 243.05 Certificates not necessary in certain cases. Certificates of destruction need not be made for accounts, records, and memoranda, with the exception of retired securities referred to in Sec. 243.03, the destruction of which, in the list in Sec. 246.01 hereof, is made optional with the carrier, but a written authority, either for specific records or of continuing effect (except as provided for in Sec. 245.03) shall be issued by the officer having supervision of the destruction of such accounts, records, and memoranda.

PART 244. APPLICABILITY

Sec.
244.01 Joint agencies.
244.02 Non-operating companies.

Sec. 244.01 Joint agencies. These rules apply also to the destruction of accounts, records, and memoranda of traffic associations and other joint bureaus and agencies maintained by or on behalf of telecommunication carriers. The manager, chairman, or other officer in charge of the association, bureau, etc., may be delegated by the designated officer of each of the carriers forming the association to have supervision of the destruction of accounts, records, and memoranda of the association, etc., and in that event he shall issue all authorities for such destruction, and certificates of destruction shall be filed with him. Otherwise, a written authority for the destruction of accounts, records, and memoranda shall be secured from the proper officer of the member carriers concerned and a certificate of destruction shall be filed with each such officer.

NOTE.—Records of interline business conducted over the lines of two or more companies should not be confused with the records of so-called joint agencies. A joint agency as referred to in the above paragraph contemplates a separate organization or association, with officers or employees distinct from those of the operating company and not agencies or offices maintained jointly by two or more separate companies for operating efficiency.

Sec. 244.02 Non-operating companies. A company owning or controlling telephone, telegraph, or cable plants, whether wire or wireless, which it does not operate but which it leases to others for operating purposes shall observe these rules in case it desires to destroy any of its corporate or financial accounts, records, or memoranda.

PART 245. ADMINISTRATIVE RULES

Sec.
245.01 Method of destruction.
245.02 Accidental destruction.
245.03 Duplicate accounts, records, and memoranda.

Sec. 245.01 Method of destruction. The precise method of the destruction of accounts, records, or memoranda is not prescribed. The Commission is not concerned with the method of destruc-

tion, whether by fire, sale, or otherwise, so long as the destruction is authorized and a certificate of destruction is filed as required by this chapter. If the accounts, records, or memoranda are not actually destroyed by the carrier but are disposed of by sale or otherwise, the certificate of destruction shall so state.

Sec. 245.02 Accidental destruction. If any accounts, records, or memoranda are destroyed accidentally by fire, flood, or other calamity, a statement shall be prepared listing, as far as may be possible, the records destroyed, and detailing the circumstances in connection with the fire or other calamity. This statement shall be authenticated by an officer or some responsible employee of the company and shall be filed with the officer having supervision of the destruction of accounts, records, and memoranda. A copy of the statement shall be filed promptly with the Commission.

Sec. 245.03 Duplicate accounts, records, and memoranda. Provision is made in item 127 of Sec. 246.01 for the optional destruction of duplicate copies of accounts, records, and memoranda when such copies are not specifically provided for elsewhere in this chapter and when they contain no information not shown on the originals. In destroying such copies carriers may dispense with the written authorities and the certificates of destruction. The originals (or one true copy) shall be retained for the respective periods named for such records in Sec. 246.01.

PART 246. LIST OF ACCOUNTS, RECORDS, AND MEMORANDA, AND PERIODS OF RETENTION

Sec. 246.01 Accounts described; applicability; permanent records.
246.02 Special provision relating to telephone companies.

Sec. 246.01 Records described; applicability; permanent records. The following is the list of accounts, records, and memoranda of telecommunication carriers specifically referred to by the rules embodied in Sec. 240.01. The classification of accounts, records, and memoranda enumerated below under the various general headings is merely for convenient reference and is more or less arbitrary. The rules are intended to apply to the items as named or described, regardless of the classification and regardless of where filed. Of the accounts, records, and memoranda which are to be retained permanently only the more important are indicated in the list, such specific mention being made so that they may not be confused with any accounts, records, or memoranda which the carrier is hereby given permission to destroy.

Description of Records and Period to be Retained

General and Financial

1. Ledgers.—(a) General and auxiliary ledgers and indexes thereto, except subscribers, and other ledgers provided for in items below.—Permanently.

(b) Balance sheets of general ledgers.—Permanently.

(c) Trial balance sheets of general and auxiliary ledgers.—Permanently.

(d) Subscribers' and pay station ledgers and other records used in lieu thereof.—3 years.

(e) Customers' ledgers at local telegraph offices, local cable offices, local wireless offices, and other agencies.—3 years.

(f) Trial balance sheets of ledgers covered by items (d) and (e) above.—3 years.

2. Records of securities owned.—Records of securities owned, in treasury, or with custodians.—Permanently.

3. Journals.—General and auxiliary journals.—Permanently.

4. Cash books.—(a) Treasurers' and auditors' general cash books and auxiliary cash books subsidiary to the general cash books.—Permanently.

(b) Other auxiliary cash books.—3 years.

(c) Cash books at telephone exchanges, telegraph and cable and wireless offices, and other agencies.—3 years.

NOTE.—If any receipts or payments are entered in the aggregate in cash books and are detailed only on loose sheets, such loose sheets constitute an auxiliary cash book when no other permanent record of the items thereon is made.

5. Capital stock records.—(a) Capital stock ledgers.—Permanently.

(b) Records or stubs of capital stock certificates.—Permanently.

(c) Stock transfer registers.—Permanently.

(d) Memoranda and bills of sale or of transfer of capital stock.—3 years.

(e) Capital stock subscription notices and requests for allotment.—1 year.

(f) Canceled capital stock certificates.—See item 16.

6. Bond records.—(a) Registered bond ledgers.—Permanently.

(b) Records or stubs of bonds.—Permanently.

(c) Memoranda and bills of sale or of transfer of registered bonds.—3 years.

(d) Funded debt subscription notices and requests for allotment.—1 year.

(e) Records of interest coupons, paid and unpaid.—7 years.

(f) Canceled bonds and paid interest coupons.—See item 16.

7. Copies of applications to and authority from regulating bodies for the issuance of stocks, bonds, and other securities. (See item 110 (e).)—Permanently.

8. Proxies and voting lists.—(a) Proxies of holders of voting securities.—2 years.

(b) Lists of holders of voting securities presented at meetings.—6 years.

9. Journal entries.—(a) Journal entries and interdepartmental bills and supporting papers.—Permanently.

(b) Slips or statements giving advance postings of miscellaneous receipts and payments of funds.—1 year after current year.

(c) Records of prepaid expenses and of accrued liabilities not due, used for

monthly apportionment of such items, but not constituting supporting papers covered by item (a) above.—1 year after current year.

10. Accounts receivable records.—(a) Record or register of accounts receivable bills except as covered in items 1 (d) and (e) and indexes thereto, and summaries of distribution of credits through bills for entry in general books.—Permanently.

(b) Accounting department copies of bills issued and supporting papers which do not accompany the original bills, except bills for service covered by item 41 (b) and (c), if recorded in records covered by item (a) above. (See item 20.)—6 years.

(c) Authorizations for accounts receivable bills, other than supporting papers, with notations of dates of issue.—3 years.

(d) Record or index of bills to be issued with notations of dates of issue.—Optional.

(e) Periodical statements of unsettled accounts, except trial balance sheets.—Optional.

11. Minute books.—Minute books of stockholders', directors', and directors' executive committee and other meetings.—Permanently.

12. Codes.—(a) General codes (official copies).—Permanently. (b) Money transfer service, and similar codes (official copies).—6 years after cancellation.

13. Titles and franchises.—Deeds and other title papers and franchises.—Permanently.

14. Contracts and agreements.—(a) Contracts, leases, and agreements, except those provided for in items 18, 20, 71, and 80.—6 years after expiration or cancellation.

(b) Contracts and agreements with employees for the purchase of securities; and reports and memoranda pertaining thereto.—6 years after expiration or cancellation.

(c) Card or book records of contracts, leases, and agreements made and of expirations and renewals.—6 years after expiration or cancellation.

(d) Summaries and abstracts of contracts, leases, and agreements covered by items (a) and (b) above.—Optional.

15. Permits.—(a) Permits and granted applications for the use of facilities of others.—3 years after expiration or cancellation.

(b) Copies of permits and applications granted others for the use of the carrier's facilities.—3 years after expiration or cancellation.

(c) Applications for the use of facilities not granted and copies of such application.—Optional.

(d) Permits of a temporary nature, from municipal or other bodies to perform specific work, such as permits to open streets and place poles and copies of petitions for such permits.—Optional.

16. Retired securities.—Canceled stock certificates, bonds, notes, interest coupons, receiver's certificates, and tempo-

rary certificates.—May be destroyed at option of carriers complying with requirements of Sec. 243.03.

17. *Fidelity bonds.*—Records and files of fidelity bonds of employees.—3 years after expiration.

18. *Insurance records.*—(a) Schedules of fire and other insurance, also records relating to premiums and amounts recovered and papers substantiating claims against insurance companies.—6 years.

(b) Fire, liability, automobile, and other insurance policies.—Optional.

(c) Record of policies in force and notices of changes in and cancellation of such policies.—3 years after expiration.

(d) Inspectors' reports and records of condition of property.—3 years.

(e) Letter, telegraphic or wireless reports of fire damages.—Optional.

(f) Reports of minor losses by fire not covered by insurance or less than minimum amount collectible.—Optional.

(g) Watchmen's reports and other minor reports and memoranda pertaining to insurance and damage.—Optional.

(h) Records and statements relating to insurance requirements.—Optional.

19. *Tax records.*—Copies of schedules and returns to taxing authorities for tax purposes and records of appeals.—6 years.

20. *Plant and equipment (fixed capital) records.*—(a) Records and memoranda of the cost and of the inventory value of plant and equipment.—Permanently.

(b) Records and memoranda pertaining to depreciation, retirement, and replacements of plant and equipment.—Permanently.

(c) Contracts and other agreements relating to the construction, acquisition, or sale of plant and equipment.—Permanently.

(d) Records, reports, summary sheets, statements, distribution sheets, and similar records and papers directly supporting debits and credits to plant and equipment accounts.—Permanently.

(e) Records, reports, and papers pertaining to the detail of debits and credits to plant and equipment accounts such as time tickets, time check rolls, workmen's reports, work orders, material disbursement and recovery tickets, and other preliminary and underlying records if the details of such debits and credits have been summarized to records covered by items (a) to (d) above in such a manner as will preserve a complete record of the transaction.—3 years.

(f) Book or card records, showing measurements, description, location, quantities, etc. of physical plant and equipment owned.—Permanently.

NOTE.—All accounts, records, and memoranda requisite for making a complete analysis of cost of plant and equipment shall be retained permanently. If any of the accounts, records, and memoranda, elsewhere provided for in this chapter, are of this character, they shall be retained permanently regardless of any lesser period of retention assigned to them.

21. *Authorities for expenditures.*—(a) Estimates, completion reports, and authorities for expenditures, and registers and records thereof, for construction, extensions, additions, and betterments made.—Permanently.

(b) Detail records and memoranda used in preparation of estimates and minor reports and statements pertaining thereto, if summarized in records covered by item (a) above.—3 years.

(c) Estimates, detail records, and memoranda and reports pertaining thereto, when the expenditures were not authorized, except as covered by item 22.—Optional.

(d) Records, reports, and statements showing comparison between authorized estimates and actual expenditures.—Permanently.

(e) Notices of the approval of estimates.—Optional.

(f) Records and reports pertaining to the progress of construction work, the order in which jobs are to be completed, orders to expedite specific work, reports and statements of completed and uncompleted work orders, and similar records which do not form a basis of charges or credits to the accounts.—Optional.

22. *Engineering records.*—(a) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, unit costs, and similar records pertaining to projects which have been put into execution, whether in whole or in part.—Permanently.

(b) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, and similar records pertaining to projects which have been abandoned.—6 years.

23. *Traveling accountants' and auditors' reports.*—(a) Reports of examinations and audits by special accountants and traveling auditors.—3 years.

(b) Reports and records of incidental and miscellaneous audits.—Optional.

24. *Division auditors' reports.*—Reports and statements from division auditors of revenues, expenses, receipts, disbursements operations, and similar items.—For the period prescribed for the records to which they pertain.

Treasury

30. *Statement of funds and deposits.*—(a) Statements and summaries of balances on hand and with depositaries.—3 years.

(b) Authorities for and statements of transfer of funds from one depositary to another.—3 years.

(c) Periodical statements of working cash balances.—3 years.

(d) Requisitions and receipts for funds furnished managers, agents, and others.—May be destroyed at option of carrier after funds have been returned or accounted for.

(e) Reports and estimates of working funds required.—Optional.

(f) Statements of managers' and agents' deposits, grouped by depositaries.—3 years.

31. *Records of deposits with banks and others.*—(a) Statements from depositaries regarding funds received, disbursed, and transferred.—3 years.

(b) Bank reconciliation papers.—3 years.

(c) Statements from banks of interest due on average daily balances.—3 years.

(d) Bank deposit books and stubs, ledgers, or records of checks.—6 years.

(e) Copies of bank deposit slips.—3 years.

(f) Advice of deposits made when information contained thereon is shown on other records which are retained.—Optional.

(g) Correspondence and memoranda relating to the stopping of payment of bank checks and to the issuance of duplicates.—6 years.

32. *Records of receipts and disbursements.*—(a) Daily or other periodical statements of the receipt and disbursement of funds. (See note (5), item 4.)—3 years.

(b) Records or periodical statements of outstanding vouchers, checks, drafts, etc., issued and not presented.—6 years.

(c) Cash remittance slips or reports of managers and agents and general office summaries thereof.—3 years.

(d) Voucher lists, showing mailing dates and to whom sent.—Optional.

33. *Managers' and agents' balances.*—Records of managers' and agents' accounts showing working fund debits and credits from various sources.—3 years.

34. *Field cashiers' balances.*—Reports of working fund balances in hands of field cashiers.—3 years.

35. *Records pertaining to verifications of treasurers' cash or securities.*—3 years.

Revenues

40. *Revenue summaries.*—(a) Records and summaries of revenues (by classes) for entry in general books.—6 years.

(b) Reports from managers, agents, and others showing debits and credits to revenue from all sources, and summaries of such reports.—3 years.

(c) Statements and summaries of telephone or of wireless message toll charge tickets and telegram or cable charge tickets, if summarized into records covered by item (a) or (b) above.—1 year.

41. *Collection reports and records.*—(a) Itemized lists and summaries of collections of operating revenues by agents, collectors, and branch offices.—3 years.

(b) Bill stubs, copies of bills, collection tickets, collection books, and other forms of reporting collections covered by item (a) above.—1 year.

(c) Bill stubs, copies of bills, and statements of collections of operating revenues not used for reporting collections covered by item (a) above.—Optional.

(d) Statements and reports of amounts collected or due from employees for seals furnished.—Optional.

(e) Records of coin box collection books, coin box combinations, seals applied and removed from coin boxes, and similar records, and reports relative to the collection of operating revenues.—Optional.

(f) Records of ratings, credit classification and investigations of patrons and prospective subscribers.—1 year.

(g) Reports relating to the status of subscribers' and customers' accounts.—Optional.

42. *Remittances and deposits.*—Local office records of remittances and deposits.—3 years.

43. *Adjustments with agents.*—Detail records and reports of adjustments with managers, agents, and other employees on account of revenue, disbursements, or other items.—3 years.

44. *Subscribers' and customers' account adjustments.*—Detail records of adjustments of accounts of subscribers and other customers for overcharges, undercharges, and other errors, results of which have been transcribed to records covered by item 40.—3 years.

45. *Settlements with telecommunication carriers.*—(a) Records pertaining to settlement of revenues and other charges with telecommunication carriers by officers, managers, and agents.—6 years.

(b) Statements, summaries, and memoranda pertaining to the monthly record of intercompany business if summarized in records covered by item (a) above.—6 months.

46. *Settlements with transportation companies.*—(a) Monthly, annual, or other periodical settlements with transportation companies made in accordance with contracts or agreements.—6 years.

(b) Reports of receipts and expenditures at offices on lines of transportation companies.—6 years.

47. *Check and error records of messages.*—Check records, check reports, error notices, error statements, and other records of telephone, telegraph, cable, and wireless messages pertaining to the checking of messages between offices.—Optional.

48. *Uncollectible accounts.*—Records and reports pertaining to uncollectible accounts, including authorities for writing off the amounts of such accounts.—6 years.

49. *Allowances for service irregularities.*—Summaries by accounting classification of allowances to subscribers and agents on account of service interruption, stoppage, and other irregularities of service.—6 years.

50. *Subscribers' ledger sources.*—Accounting department copies of contract or line orders, transfer memoranda, subscribers' and agents' account charge advices, authorities for charges to subscribers under contracts, and other records from which telephone subscribers' ledgers are built up or corrected.—3 years.

Expenditures

60. *Vouchers.*—(a) Register of audited vouchers and indexes thereto and summaries of distribution of charges through vouchers for entry in general books.—Permanently.

(b) Paid drafts, paid checks, and receipts for cash paid out. (See note under item 20.)—6 years.

(c) Paid and canceled vouchers, audit office copies of vouchers, analysis sheets showing detail distribution of charges on individual vouchers, and other supporting papers.—Permanently.

(d) Authorities for the payment of specific vouchers.—3 years.

(e) Records or index of vouchers to be made with notations of dates of issue.—Optional.

(f) Lists of unaudited bills (accounts payable), lists of vouchers transmitted, and memoranda regarding changes in unaudited vouchers.—Optional.

61. *Distribution of labor expenditures.*—Journals, ledgers, or other records showing the detailed distribution of labor expenditures, including memoranda and memorandum recapitulation sheets. (See item 20.)—6 years.

62. *Labor records.*—Time books, time sheets, time tickets, time cards, work orders, overtime tickets, job tickets, check rolls, workmen's reports, and other similar papers pertaining to services of officers and employees. (See item 20.)—3 years.

63. *Pay roll records.*—(a) Pay rolls and summaries. (See item 20.)—6 years.

(b) Applications and authorities for changes in pay rolls; lists, summaries and reports of changes in pay rolls and records of authorized positions.—6 years.

(c) Applications for pay roll changes not authorized.—Optional.

(d) Records and memoranda pertaining to deductions from pay rolls.—Optional.

(e) Receipted pay checks, receipted time tickets, certificates issued for wages, discharge tickets, and other evidences of payments for services rendered by employees.—6 years.

(f) Comparative or analytical statements of pay rolls.—3 years.

(g) Receipts for pay rolls and pay checks, also records thereof.—Optional.

64. *Distribution of expenditures for material and supplies.*—(a) Journals, ledgers, and other records showing the detailed distribution of expenditures for material and supplies including memoranda and memorandum recapitulation sheets. (See item 20.)—6 years.

(b) Work orders, job tickets, workmen's reports, material disbursements tickets, and other papers covering the application of material and supplies, if transcribed in detail to records covered in item (a) above. (See item 20.)—3 years.

65. *Assignments, attachments, and garnishments.*—(a) Record of assignments, attachments, and garnishments of employees' salaries.—3 years.

(b) Files containing assignments, attachments, garnishments, notices of suits, notices of release, and correspondence relating thereto.—3 years.

(c) Miners' salary releases.—Optional.

66. *Authorized expenses.*—(a) Records, statements and advices of authorized expenses by divisions, districts, departments, offices, and otherwise, which form the basis of charges to accounts.—Permanently.

(b) Requests and authorities for expenditures for incidental expenses, repairs, etc., not covered by estimates provided for in item 21, and not used for making charges to accounts.—Optional.

67. *Claims.*—(a) Claims registers, card or book indexes, and other records in connection with the recording of overcharge, damage, personal injury, and other claims presented against carriers, except as provided for in item 44.—Permanently.

(b) All papers substantiating claims, whether such papers are attached to vouchers or filed separately (see item 60c), except as provided for in item 44.—6 years after settlement or rejection.

NOTE.—It is not intended that documents comprising claims, substantiating their validity, or accumulated in the progress of investigation shall be retained permanently.

68. *Records of accidents, damages, and injuries.*—(a) Reports and statements regarding accidents, when not necessary to support claims or vouchers. (See item 123.)—Optional.

(b) Records of damages to company property or property of others, also reports and statements of employees and witnesses regarding damages to company property or property of others, when not necessary to support claims or vouchers.—Optional.

(c) Reports and statements regarding personal injuries, when not necessary to support claims or vouchers.—Optional.

Purchases and Stores

70. *Material ledgers.*—(a) Records of material and supplies on hand.—Permanently.

(b) Balance sheets of material and supplies received, issued, and on hand at branch supply departments.—3 years.

71. *Purchases and sales.*—(a) Copies of orders for the purchase of material and supplies.—3 years.

(b) Invoices for material and supplies purchased, and records or reports of such invoices.—Permanently.

(c) Authorities for the sale of scrap and material and supplies.—3 years.

(d) Price records of purchases (file copies).—Permanently.

(e) Advices from individuals and companies acknowledging receipt of orders for material and supplies, notices of shipment, packing slips, and copies of bills of lading.—Optional.

(f) Bids and offers for the sale or purchase of material and supplies.—3 years.

(g) Contracts for the purchase or sale of material and supplies.—Permanently.

(h) Advices or requisitions from storekeepers and others for the purchase of material and supplies.—3 years.

(i) Lists or records of invoices transmitted to or from storekeepers.—Optional.

(j) Receipts or delivery tickets issued for material and supplies received in installments and subsequently surrendered with and in support of invoices or bills showing full information.—Optional.

(k) Freight bills covering charges on material and supplies.—Permanently.

NOTE.—The furnishing of freight bills in support of claims on transportation companies is not considered a destruction of records, provided copies of such bills are retained in lieu thereof.

(l) Copies of notices to supply houses of material and supplies returned for credit or repair.—Optional.

(m) Copies of shipping instructions and acknowledgment thereof.—Optional.

(n) Summaries and distribution sheets and credit memoranda of material and supplies sold or returned to supply houses for credit.—Permanently.

(o) Records and reports used for checking and tracing material and supplies covered by invoices provided for in item (b) above.—Optional.

72. Material and supplies received and issued.—(a) Records and reports of materials and supplies received.—Permanently.

(b) Records and reports of materials and supplies issued.—Permanently.

(c) Records and reports of materials and supplies transferred from one department, storeroom, or division to another.—3 years.

(d) Requisitions and receipts for materials and supplies issued and receipts for materials and supplies returned, if summarized into records covered by items (a) and (b) above, except as provided for in item 20.—1 year.

(e) Price records of materials and supplies issued (file copies).—Permanently.

(f) Records and reports of materials recovered and returned to stock, if transcribed in detail to records covered in item (a) above.—3 years.

(g) Records of inspecting and testing materials and supplies.—3 years.

(h) Minor records and reports pertaining to materials and supplies, not involving costs or disposition, such as reports of unfilled requisitions, authorities for additions to stock, storeroom records of requisitions, estimates of future requirements, articles required by field forces, records of material disbursement and recovery tickets used and on hand, and similar records.—Optional.

(i) Records and reports of materials and supplies issued to individuals or gangs of employees to be accounted for when the materials and supplies are applied or returned to stock.—Optional after being accounted for.

73. Inventories of materials and supplies.—(a) General inventories of materials and supplies on hand, with record

of adjustments between accounts. (See item 20.)—6 years.

(b) Stock cards, inventory cards, and other detail records pertaining to the taking of inventories, if abstracted into records covered by (a) above.—1 year.

(c) Minor inventories of materials and supplies on hand, and reports and memoranda relating thereto, if not used for adjustments.—1 year.

(d) Records, reports, statements, and summaries of overstock items.—Optional.

Operations

80. Contracts with subscribers and customers.—(a) Contracts and records thereof with subscribers, employees, and others, for telephone service and applications used in lieu of such contracts.—3 years after cancellation.

(b) Applications for telephone service for which contracts have been executed.—Optional.

(c) Contracts for private wires, time service, stock and other market reports, and similar matters; also applications and records pertaining to such contracts.—3 years after cancellation.

(d) Diagrams pertaining to contracts covered by item (c) above.—Optional.

(e) Contracts with subscribers and others for advertising space in directories and other publications issued by the carrier.—1 year after cancellation.

(f) Contracts between wireless companies and shipowners for wireless equipment and wireless service.—6 years after cancellation.

(g) Applications for telephone service for which no contracts have been executed.—1 year.

(h) Contracts for lease of instruments including receipts for instruments furnished under the terms of such contracts.—3 years after cancellation.

81. Records of subscribers.—Address lists and card records of subscribers by addresses, names, or telephone numbers, and similar lists and records of former subscribers.—Optional.

82. Records of instruments.—Records and reports of instruments and equipment furnished to subscribers and patrons and of instruments and equipment on vacant premises, not used to build up or correct ledger accounts.—Optional.

83. Telegrams and cablegrams.—(a) Original filed telegraph and cable messages transmitted at public tariff rates, including day and night messages, day and night letters, money-transfer messages, stock and commercial news messages, deferred half-rate cablegrams, cable letters, and week-end cable letters; also press messages and Government messages. This item also covers the original transcript of messages received over telephones for transmission.—1 year.

NOTE.—The furnishing of original filed messages to the United States Government in support of bills is not considered a destruction of records.

(b) Tissue or carbon copies made at destination offices, of messages covered by item (a) above.—1 year.

(c) Original filed messages transmitted for transportation companies in compliance with terms of contracts; also tissue or carbon copies of such messages made at destination offices.—1 year.

NOTE.—The furnishing of original filed messages to transportation companies in support of settlements under contracts is not considered a destruction of records.

(d) Service messages relating to commercial messages, including tissue or carbon copies of such messages made at destination offices.—Optional.

(e) Original filed messages transmitted free or at reduced rates for employees and others; also tissue or carbon copies of such messages made at destination offices.—3 years.

(f) Relay messages, not including those made at junction offices for transfer to other companies.—Optional.

(g) Message tape and similar devices for transmitting messages.—Optional.

(h) Stubs of, or carbon copies of, messages received over telephone.—Optional.

84. Radiograms.—(a) original filed wireless telegraph messages, transmitted at public tariff rates; also tissue or carbon copies of such messages made at coast and ship destination stations.—15 months.

(b) Service messages relating to commercial messages; also tissue or carbon copies of such messages made at coast and ship destination stations.—15 months.

(c) Original filed messages transmitted for ship owners in compliance with terms of contracts (masters' service messages); also tissue or carbon copies of such messages made at coast and ship destination stations.—15 months.

(d) Original filed messages transmitted free or at reduced rates other than those covered by item (c) above; also tissue or carbon copies of such messages made at coast and ship destination stations.—3 years.

NOTE.—The furnishing of original filed messages to the United States Government in support of bills is not considered a destruction of records.

85. Telephone local and toll tickets.—(a) Telephone toll tickets, and statements forming basis of charges to subscribers and others.—6 months.

(b) Uncompleted tickets, last call tickets, switching tickets, messenger-service tickets, appointment tickets, and tickets for emergency calls, official calls, and test calls.—Optional.

(c) Records of receipt of local and toll tickets, toll statement stubs, toll ticket memoranda, guide cards, and reports and memoranda relative to investigations and correction of tickets.—Optional.

(d) Statements and summaries of measured service tickets and register readings.—1 year.

(e) Measured service tickets, local message tickets, and register reading tickets or statements if summarized in records covered by item (d) above.—Optional.

(f) Tickets and statements for check error purposes.—Optional.

86. *Tariffs and other rate authorities.*—(a) Tariffs, rate sheets, division sheets, and circulars in which the company is interested relative to the transmission of messages and furnishing of facilities, in the general files of the department in which the complete official file is maintained.—6 years after expiration or cancellation.

(b) Tariffs, rate sheets, division sheets, and circulars in other departments and at exchanges, branch offices, and agencies, if copies of the same issues of such tariffs, etc., are preserved in the general tariff files referred to in item (a) above.—May be destroyed at option of carrier after expiration or cancellation.

(c) Requests and receipts from managers and others for tariffs, rate sheets, division sheets, and circulars.—Optional.

(d) Copies of concurrences filed with the Interstate Commerce Commission.—6 years after cancellation.

(e) Statements, summaries, and memoranda pertaining to the establishment of a basis for prorating joint toll revenue.—6 years after cancellation or expiration of basis.

(f) Correspondence and working papers in connection with the making of rates and compilation of tariffs, rate sheets, division sheets, and circulars affecting the transmission of messages and furnishing of facilities.—6 years after cancellation of tariff, etc.

87. *Franks and message passes and reduced rate coupons.*—(a) Copies of orders on printing houses for printed forms of franks, etc.—6 years.

(b) Records of blank forms of franks, etc., received, distributed, and destroyed.—6 years.

(c) Requests, and copies of requests, for franks, etc.—6 years.

(d) Records of franks, etc., issued.—6 years.

(e) Records of franks received from other companies.—6 years.

(f) Identification slips for franks, etc.—3 years.

(g) Used franks, message passes, and coupons, if complete record of issue is maintained as provided in item (d) above.—6 months.

(h) Unexpired, surrendered, or partially used franks, etc.—1 year after current year.

(i) Void, unused, and unissued franks, etc.—1 year after current year.

(j) Reports and records of franks, etc. collected or honored, and of free messages handled.—3 years.

(k) Reports of reduced-rate messages sent or received.—3 years.

88. *Telegraph, cable, and wireless identification cards.*—(a) Records of identification cards issued.—3 years.

(b) Returned and withdrawn identification cards.—1 year.

(c) Unused and unissued identification cards.—1 year after current year.

89. *Transportation company passes.*—(a) Requests, and copies for passes.—3 years.

(b) Record of passes received from carriers.—3 years.

(c) Record of pass identification forms issued.—3 years.

(d) Record of use made of passes.—3 years.

90. *Receiving and delivering telegrams and cablegrams.*—(a) Receivers' record of messages filed.—1 year.

(b) Message delivery records.—1 year.

(c) Messengers' delivery sheets.—1 year.

(d) Operators' number sheets.—Optional.

91. *Telegraph and cable office reports.*—(a) Monthly balance sheets and supporting papers.—6 years.

(b) Weekly and daily balance sheets when figures are combined on monthly or weekly balance sheets, respectively.—1 year.

(c) Weekly and daily balance sheets and supporting papers, when figures are not combined on monthly or weekly balance sheets, respectively.—6 years.

(d) Daily, weekly, or monthly statements of receipts and disbursements.—3 years.

(e) Statements of ledger balances.—3 years.

(f) Reports of guaranteed and uncollected messages.—3 years.

(g) Reports of refunded messages.—6 years.

92. *Wireless station reports.*—(a) Coast and ship station abstracts of commercial messages accepted.—6 years.

(b) Coast and ship station abstracts of commercial messages delivered.—6 years.

(c) Coast and ship station abstracts of free messages accepted.—6 years.

(d) Coast and ship station abstracts of free messages delivered.—6 years.

(e) Coast station accounts current and supporting papers.—6 years.

(f) Ship station cash accounts and supporting papers.—6 years.

93. *Messenger department records.*—Records and reports pertaining to messenger service, including records of location and use of call boxes, except records covered by item 40.—3 years.

94. *Stock and commercial news records.*—(a) Records and reports pertaining to stock and other market reports, sporting news, election returns, and similar items, other than records covered by item 40.—3 years.

(b) Bulletins, containing information relative to election returns and sporting news.—Optional.

95. *Money transfer records.*—Records and reports pertaining to the transfer of money by telegraph, cable, or wireless,

except records covered by item 40.—3 years.

96. *Advertising and canvassing records.*—(a) Prospect lists, notices, reports, memoranda, and records pertaining to advertising and canvassing for service.—Optional.

(b) Records and reports pertaining to soliciting of advertisements in directories and other publications of the carrier.—Optional.

(c) Records and reports pertaining to advertisements of the carrier in newspapers, magazines, and other publications, including "copies" of such advertisements.—Optional.

(d) Records and reports pertaining to studies of methods of obtaining new business, recovery of lost business, and similar matters.—Optional.

97. *Service and efficiency records.*—(a) Circuit assignments, log books, and reports of circuits working, interrupted, etc.—1 year.

NOTE.—Radio stations in the aviation service are required to retain their log books for a period of three months only, provided however, that all records, including log books, pertaining to accidents shall be retained permanently.

(b) Trouble, inspection, and testing records and reports.—1 year.

(c) Performance records, such as records and reports of traffic loads, lost and delayed calls, peg counts, test calls, and service observation.—1 year.

(d) Central office records of switchboard capacity, such as panel and jack records, and lists and records of available numbers.—Optional.

(e) Chief operators' records of switchboard markings.—Optional.

(f) Reports of stations ready for service.—Optional.

(g) Records and reports of complaints of service not involving claims for damages or refunds of charges. (See item 67b.)—1 year.

(h) Records and reports pertaining to studies in connection with operations, such as battery loads, trunking requirements, spare facilities, peg counts, and similar records which do not affect the accounts of the company.—Optional.

98. *Records of telegraph, cable, and wireless messages handled.*—(a) Monthly or periodical reports of number of messages handled.—6 years.

(b) Reports of unit cost of handling messages.—3 years.

(c) Message delay reports.—1 year.

99. *Inspection records.*—Reports and records of condition of pay station signs and booths, central office quarters, buildings, elevators, meters, machinery, etc., except as provided for in items 18 and 97.—Optional.

100. *Detective and police service.*—Reports and records in connection with policing the company's property, detec-

tive service, stolen property, investigations of robberies, and attempts to defraud the company.—Optional.

101. *Miscellaneous records of telephone exchanges and branch offices.*—All records at telephone exchanges and branch offices not elsewhere provided for herein.—6 years.

102. *Miscellaneous records of local telegraph and cable offices.*—All records at local telegraph and cable offices not elsewhere provided for herein.—6 years.

103. *Miscellaneous records of wireless stations.*—All records of wireless stations (ship and coast) not elsewhere provided for herein.—6 years.

Statistics

NOTE.—The supporting papers referred to in items 110, 111, 112 and 113 are the separate detailed reports and statements, not elsewhere provided for herein, which are essential to a verification and analysis of the reports, etc., referred to in those items.

110. *Reports to Federal Communications Commission and other governmental authorities.*—(a) Annual financial, operating, and statistical reports, file copies of, and supporting papers.—Permanently.

(b) Monthly reports of operating revenues and expenses, file copies of, and supporting papers.—1 year after current year.

(c) Monthly or periodical reports regarding accidents, file copies of, and supporting papers.—3 years.

(d) Monthly or periodical reports regarding employees and salaries, file copies of, and supporting papers.—3 years.

(e) Reports regarding expenditures of proceeds from sale of authorized securities, file copies of, and supporting papers.—Permanently.

(f) Other reports, file copies of, and supporting papers.—6 years.

(g) Reports of property units added and retired, completion of property changes and statements of charges and credits to the investment account, file copies of, and supporting papers.—Permanently.

111. *Reports to stockholders.*—(a) Annual reports or statements to stockholders, file copies of, and supporting papers.—Permanently.

(b) Written requests for copies of, and acknowledgments of receipt of, reports to stockholders.—Optional.

112. Monthly, annual, or other periodical financial reports or statements, comparative or otherwise, and supporting papers.—6 years.

113. Working papers (i. e., preliminary drafts, memoranda, etc.) prepared in connection with the compilation of reports and statements covered by items 110, 111, and 112, but which are not necessary to directly support such reports and statements.—Optional.

114. Miscellaneous statistical reports, statements, and summaries (not otherwise provided for herein) used by officials and department heads for administrative purposes only and not entering the accounts of the company.—Optional.

115. *Tabulating cards.*—Tabulating cards used in the compilation of statistics and other data when the results are transcribed to other records covered by this chapter.—1 year.

Miscellaneous

120. *Telephone directories.*—(a) File copies of telephone directories of the company's issue, in the general file of the company.—3 years.

(b) Surplus and other copies of telephone directories, if copies of the same issues are preserved in the general file referred to in item (a) above.—Optional.

(c) Summaries, data, and miscellaneous records incident to the preparation and issuance of directories.—Optional.

121. *Instructions to employees and others.*—(a) Books and circulars of instruction to employees and others, in the general file of the department in which the complete official file is maintained, except as provided for in item 124.—6 years after expiration or cancellation.

(b) Circulars and notices of instructions to employees on matters of discipline, deportment, and similar subjects.—Optional.

122. *Records of auxiliary and other operations.*—Records summarizing the results of operations other than telephone, telegraph, cable, and wireless operations.—6 years.

NOTE.—Ledgers, journals, abstracts, reports, vouchers, etc., shall be retained for the same periods as are provided for similar documents elsewhere in this chapter.

123. *Benefit, hospital, and insurance departments.*—Records of employees' benefit, hospital, and insurance departments, other than records supporting the receipt and disbursement of funds and records provided for in item 68.—1 year.

NOTE.—The records supporting the receipt and disbursement of funds shall be retained for the same periods as are provided for similar records elsewhere in this chapter.

124. *Data on destruction of records.*—

(a) Written authorities, cancellation of authorities, certificates of destruction; reports of destruction, records of appointment of executive officers and committees having supervision of the destruction of records, bulletins, circulars, instructions and lists or schedules of forms and records pertaining to the destruction of the carrier's records, in the general file of the department in which the complete official file is maintained.—Permanently.

(b) Records and memoranda relating to the preparation and issuance of bulletins, circulars, etc., covered by item (a) above; also minor records and memoranda pertaining to the compliance with the requirements of such bulletins and circulars.—Optional.

125. *Records of employees.*—(a) Employees service records and rosters, showing positions filled, attendance, length of service, and other relative data.—1 year.

(b) Applications for employment, schedules of working hours, efficiency records, photographs and other identification records, and all other miscellaneous records pertaining to employees.—Optional.

126. *Other miscellaneous records.*—(a) Records, reports, and statements pertaining to construction or maintenance work performed by the carrier for others.—For the periods prescribed for similar records pertaining to operating expenses.

(b) Records and reports pertaining to motor and other vehicles and their equipment, such as tires, oil, gasoline, and batteries, when such records and reports are not used in determining charges or credits to the accounts of the company.—Optional.

(c) Receipts for records and papers temporarily removed from file, when records and papers have been returned.—Optional.

(d) Receipts and records pertaining to delivery of articles to employees such as badges, keys, and material receipt books.—Optional.

(e) Receipts for registered mail, express packages, etc.—Optional.

(f) Passes to buildings or property of the company, surrendered upon or after use.—Optional.

(g) Records of building space occupied.—Optional.

(h) Lunch tickets redeemed, after summary into accounting classification.—Optional.

(i) Records of lunch tickets on hand and receipts for tickets issued.—Optional.

(j) Unissued lunch tickets.—Optional.

(k) Records of mileage and other transportation used.—Optional.

(l) Adding machine lists and memoranda of compilations by mechanical devices if not used as summaries to support entries to the accounts.—Optional.

(m) Organization diagrams, charts, records, and mailing lists.—Optional.

(n) Records of forms used by the company.—Optional.

(o) Records and reports of fire drills.—Optional.

(p) Records of postage stamps received in payment of subscribers' bills and records of stamps purchased, when

not necessary to support vouchers.—Optional.

(q) Transmittal lists or forms used for indicating papers and records forwarded from one department to another, provided such lists or forms do not contain data affecting the accounts of the company.—Optional.

127. *Duplicate accounts, records, and memoranda.*—Duplicate copies of accounts, records, and memoranda listed in these regulations, if all information on such duplicates is contained on the originals or other copies retained, and if such duplicates are not specifically provided for in Sec. 245.03.—Optional.

128. *Correspondence.*—(a) Correspondence and records thereof relating to subjects listed in items 1 to 127, inclusive.—For the period prescribed for the item to which it relates.

(b) Stenographers' notebook and phonograph and other mechanical device records.—Optional.

(c) Extra copies of letters, etc., used for tracing or following up correspondence, or for other purposes, if original or other copies are retained as provided for in item (a) above.—Optional.

(d) Operators' copies of telegrams, including relay copies, if the original or other copies of such messages are retained, as provided for in (a) above.—Optional.

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 38-2644; Filed, September 6, 1938; 4:57 p. m.]

[Chapter XXII]

RULES GOVERNING THE FILING OF INFORMATION, CONTRACTS, PERIODIC REPORTS, ETC.

PART 343.—SPECIAL REPORTS

Telephone Franks #*

SEC. 343.10 *Records to reflect information as to free and reduced rate services.* Each telephone carrier subject to the Communications Act of 1934

* Sec. 343.10 issued under the authority contained in Sec. 219, 48 Stat. 1077; 47 U. S. C. 219.

Sec. 343.10 promulgated by the Federal Communications Commission on September 6, 1938.

having average annual operating revenues exceeding \$100,000 shall keep their records in such a manner as will enable them to file with the Commission a verified report for any month or months subsequent to July, 1938, as may be requested by the Commission, showing the following information:

1. All services rendered free of charge to any person.

2. All services rendered to any person at other than published tariff rates.

3. All services rendered to any person in exchange for, or in payment of, other services rendered by such person except when such exchange of services is between common carriers.

4. Details as to the character of the services referred to in 1, 2, and 3, above, together with the name and address of each recipient.

5. Whether restrictions, if any, are placed on the recipients respecting the use by them of free or reduced-rate interstate telephone communication service made available to them indicating the nature of such restriction and to whom applicable.

6. The reason for the omission of any required information, including facts as to when, by whom, and under what authority any records containing data necessary to furnish complete information for the period called for may have been destroyed.

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 38-2645; Filed, September 6, 1938; 4:56 p. m.]

[Chapter X]

RULES GOVERNING EMERGENCY RADIO SERVICES

PART 111.—GENERAL RULES

On September 6, 1938 the Commission added the following paragraph to Sec. 111.10:¹

A blanket application may be submitted by a single applicant for a license or modification of license, covering both the fixed transmitter and mobile or port-

¹ 3 F. R. 1735 DL

able mobile transmitters used in a single coordinated communication system.* #

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 38-2647; Filed, September 7, 1938; 12:51 p. m.]

Notices

SECURITIES AND EXCHANGE COMMISSION.

United States of America—Before the Securities and Exchange Commission

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 6th day of September, A. D. 1938,

[File No. 43-149]

IN THE MATTER OF PUBLIC SERVICE COMPANY OF OKLAHOMA

ORDER CONSENTING TO WITHDRAWAL OF DECLARATION

The above named party having filed with this Commission on August 3, 1938, pursuant to Section 7 of the Public Utility Holding Company Act of 1935, a declaration in regard to a proposed issue by declarant of 5,000 shares of Common Stock, par value \$100 per share, as a stock dividend to the holders of declarant's outstanding common stock of the same class; and

The declarant having thereafter filed on August 29, 1938, a motion to withdraw said declaration:

The Commission, having due regard to the public interest and the interest of investors and consumers, hereby consents to the withdrawal of said declaration and to that effect

It is so ordered.

By the Commission.

[SEAL] FRANCIS P. BRASSOR,
Secretary.

[F. R. Doc. 38-2646; Filed, September 7, 1938; 12:40 p. m.]

*This paragraph enacted under the authority contained in Sec. 4 (1) 48 Stat. 1066; 47 U. S. C. 154 (1).

#This paragraph approved by the Federal Communications Commission on September 6, 1938.